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**An analysis of Michigan county secondary data with  
recommendations for utilization by public and private tourism  
planners and managers. (Volumes I and II)**

**O'Halloran, Robert Mark, Ph.D.**

**Michigan State University, 1988**

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AN ANALYSIS OF MICHIGAN COUNTY SECONDARY DATA  
WITH RECOMMENDATIONS FOR UTILIZATION BY PUBLIC AND PRIVATE  
TOURISM PLANNERS AND MANAGERS

Volume I

By

Robert Mark O'Halloran

A DISSERTATION

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## ABSTRACT

### AN ANALYSIS OF MICHIGAN COUNTY SECONDARY DATA WITH RECOMMENDATIONS FOR UTILIZATION BY PUBLIC AND PRIVATE TOURISM PLANNERS AND MANAGERS

By

Robert Mark O'Halloran

In this study, the utilization and limitations of Michigan secondary tourism data were investigated and recommendations were made for the use of these data by public and private sector planners and managers. Data in the study included sales and use tax variables for selected tourism industries, county populations, travel expenditures, travel employment, and eating and drinking place sales. A tourism management information system conceptualized the utilization of these data. A survey was administered to a sample of tourism planners and managers to assess their attitudes concerning the usefulness of these data. Results indicated planners and managers feel there is a lack of quality data available. Results of this survey also indicated a need by planners and managers for data in a variety of easy to comprehend methods.

The analyses of the data consisted of constructing statistical abstract based on county sales and use tax data. These abstracts illustrated county tax revenues, sales, per capita sales, etc. and utilized these data to develop other fact tools, i.e. graphs. Additionally, these data were converted to Z-scores and these scores were plotted on Michigan county maps. Further analyses of the data included a factor analysis.

Results of the analyses indicated trends and seasonal differences in the data and allowed users to examine the data by several alternative

methods. The analyses highlighted county differences and tourism as a component of overall economic development. Additionally, the factor analysis indicated that planners and managers need to select the one variable most relevant to their business and use it as a forecasting tool versus using a collection of variables from various tourism businesses. Secondary data utilized as forecasting tools and to construct abstracts, etc. will yield a quality data base for public and private tourism professionals to better plan and manage tourism activity.

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### **Dedication**

**This manuscript is dedicated to the most important aspect of my  
life, my family. Thanks Cindy and Kaitlin!!!!**

## ACKNOWLEDGEMENTS

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## CHAPTER 1

### INTRODUCTION

The tourism industry, as a segment of the fast growing service industry, requires a great deal of attention by planners. This attention generally assumes the form of forecasting revenues and advertising budgets. The lower public levels of planning (government) are usually in the greatest need of planning tools. At these lower levels of government planning, namely, county and community tourism organizations there are varying needs for data. Additionally, the expertise of these planners to deal with these data varies greatly. Kotler (1980) outlines a questionnaire that might assist in determining data needs.

1. What types of decisions are you regularly called upon to make?
2. What types of information do you need to make these decisions?
3. What types of information do you regularly get?
4. What types of special studies do you periodically request?
5. What types of information would you like to get that you are not now getting?
6. What information would you want daily? weekly? monthly? yearly?
7. What magazines or trade reports would you like to see routed to you regularly?
8. What specific topics would you like to be kept informed of?
9. What types of data-analysis programs would you like to see made available?
10. What do you think would be the four most helpful improvements that could be made in the present information system?

Some of these questions could be readily answered and acted upon. Others would require new research activities. However, a large part of these data needs could be met utilizing secondary data.

Secondary data is often useful because the research is complete and results are generally available at a minimum cost. At the county or community level, availability of data is directed by budget and staff limitations. Questions asked in the Kotler outline indicate the need for a basic level of understanding of what to do with the data that are available. Cook (1987) outlined the development of a comprehensive research program as follows:

- . Assess research needs
- . Consider limitations
- . Establish priorities
- . Investigate alternatives
- . Monitor research programs

At the county/community level a great deal of time is spent on what you cannot do. Budget and staff, as previously mentioned, are important but other limitations are also probable such as: lack of research training among tourism staff members, the lack of reliable travel research methods and the lack of a workable data collection system (Cook, 1987). These limitations place the burden of knowing the quality and limitations of the data on the county/community level planners and managers. As Kotler (1980) points out, this is a very important step. Planners and managers along with any researcher must be careful to evaluate secondary data since they were collected for a variety of purposes and under a variety of conditions that may limit their usefulness. Secondary data should be checked for relevance, impartiality, validity and reliability. The necessity for evaluation points out the need for a workable tourism management information system and to use this system to evaluate the

quality and usefulness of available secondary data and sources. The aim of such a system is to distill from a mass of information the most striking tendencies, the most evident propositions, and briefly, the greatest number of relationships possible (Moracci, 1980). While this may be an oversimplification, it does indicate a general approach to supplying quality secondary data.

As Kotler pointed out, the differences in sources of the data could have major impact. Figure 1 illustrates an outline of tourism data needs and decision making processes. This outline primarily reflects differences in data needs between the public and private sector. It does, however, introduce the concept of a tourism management information system. Such systems have been discussed previously and are in place in some states and at the national level. The county/community level, however, has not traditionally been included in these systems. The system being proposed will act as a conceptual framework to study the problem of: The utilization of Michigan County secondary tourism data for use by public and private tourism planners and managers.

This study will focus on the use of secondary data taken from Michigan Department of Treasury sales and use tax data for the following variables:

- . Hotel/motel use tax
- . Hotel/motel sales tax
- . Fast food restaurant sales tax
- . Family restaurant sales tax
- . Taverns and clubs sales tax
- . Sporting goods sales tax

|                                                    | PUBLIC                                                                                                                                                                                                                                             | PRIVATE                                                                                                                         |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Nature of the Management/Planning Decision Process | Decisions on increasing tourism in the total county. Decisions looking at economic, social and cultural aspects                                                                                                                                    | Individual businesses in the county aiming to improve their own results.                                                        |
|                                                    | Often at the county level the individuals at both levels are the same.                                                                                                                                                                             |                                                                                                                                 |
| Scope of Appropriate Management Information        | More aggregated data with an emphasis on expenditures and different measures of these expenditures. County interest focused on forecasting the future and monitoring present day business. (In many ways profit driven with a larger perspective.) | The businesses are looking for data that will help them increase market share, help to generate new business and boost profits. |
| Frequency of Reporting                             | Quarterly, annually, (fiscal year) (Often delays in the sharing of data)                                                                                                                                                                           | Daily, weekly, more immediate needs. (Little data sharing)                                                                      |
| Accuracy of the Data                               | Questionable; dependent on the source. Usually use what you can get. (Quality of the collection process is the key on either level)                                                                                                                | Often based on county data or internal.                                                                                         |
| Data Storage                                       | Many county organizations use manual filing and supplement this with data from other sources.                                                                                                                                                      | Manual or automated dependent on size of the operation.                                                                         |
| Data Sources                                       | Travel Bureau, MTTRRC at M.S.U. Data needs interpretation.                                                                                                                                                                                         | County and regional assoc. Interpretation needed.                                                                               |

Figure 1. Public and Private Level Tourism Management and Planning Decision Processes and Data Needs

- . Men's/boy's clothing sales tax
- . Women's clothing sales tax

These data are collected by the Michigan Department of the Treasury and were obtained for this study from a Michigan Travel, Tourism and Recreation Resource Center publication which was used as the sampling frame. The data will be examined at the county level for the years 1983-86. These are the most recent years in which the data became available from the Department of the Treasury. As part of the framework, this study would be part of the data synthesis component. To attempt to quantify the framework, one might use the following equation:

$$\begin{aligned} \text{Quality Data} = & f(\text{Data Users}) + f(\text{Data Types}) + f(\text{Data} \\ & \text{Sources}) + f(\text{Policy, Planning and Management Decision}) + f \\ & (\text{Data Monitoring, Collection and Storage}) + f(\text{Assessment of} \\ & \text{County/Community Needs and Training}) + f(\text{Accurate Data} \\ & \text{Assessment}) + f(\text{Information Dissemination Channels}). \end{aligned}$$

(Edgell, 1987).

This equation offers tourism planners and managers a managerial framework to utilize in conjunction with an accurate Tourism Management Information System (TMIS).

### Objectives

The objectives of this study are to determine:

1. the limitations and usefulness of various sales and use tax data as planning and decision making tools.
2. if sales and use tax data can be transformed into a more useful and meaningful form of data, i.e. statistical abstract

3. if other methods of presenting sales and use tax data can perhaps ease the interpreting process for county/community tourism planners and managers
4. other areas of study and other uses for secondary data.

The general hypothesis of the study is:

Secondary data are useful tourism planning and management tools if properly evaluated and presented.

### The Study

Based on this hypothesis the study was conducted in stages. The first stage was the selection of the data which will be addressed later in this report. Once collected, the data were used to create a statistical abstract describing tourism in the state of Michigan via selected county level selected tourism indicators. The study utilized the entire population of Michigan's 83 counties. The analysis lends itself to interpretations at the state and individual county levels. An analysis is, of course, dependent on the quality of the available data. A chapter addressing data limitations is included later in this report.

The statistical abstract will represent descriptive summary statistics in sales and use tax business classifications. Sales tax figures were used as a base in conjunction with other descriptive variables such as: per capita sales, total revenues, percentage of the state each county represents, etc. Weighted averages for each quarter and the years (1983-1986) were also calculated. Also calculated were the percentage changes year to year and the percentage each quarter represented for the entire year for that county.

The next stage of the research was to conduct a small study using as



a sample attendees of the Governor's Conference on Tourism held in late March, 1988 in Grand Rapids, Michigan. This segment of the research was conducted to determine the attitudes of potential users of secondary data. This was a non-probability convenience sample which was used to confirm the hypothesis that secondary data are needed by tourism planners and managers.

The next stage of the study was to calculate Z-scores from the sales and use tax data and map these scores to visually assess the county level trends and/or patterns in these data.

A principal components analysis was conducted to further examine the data in conjunction with county level tourism expenditure data that were purchased by the Michigan Travel Bureau from the United States Travel Data Center (U.S.T.D.C.). The conceptual framework for this study illustrates the flow of data throughout the tourism operating environment. The system, Figure 2, Tourism Information System for Michigan Tourism Managers, Planners and Consultants, indicates the internal and external intelligence systems that can provide needed data. Planning, policy, and managerial decisions are made at different public and private levels in the first stage of the system. Based on the collection and creation of these data, different types of decisions are made by users who in turn contribute data to a larger data bank. In this stage of the system, data monitoring and need assessments are conducted to determine the most efficient and appropriate types of data that users will require. Additionally, assessments should be made concerning the ability of potential users to understand and interpret the data. If necessary, training programs could be developed to provide users with the skills

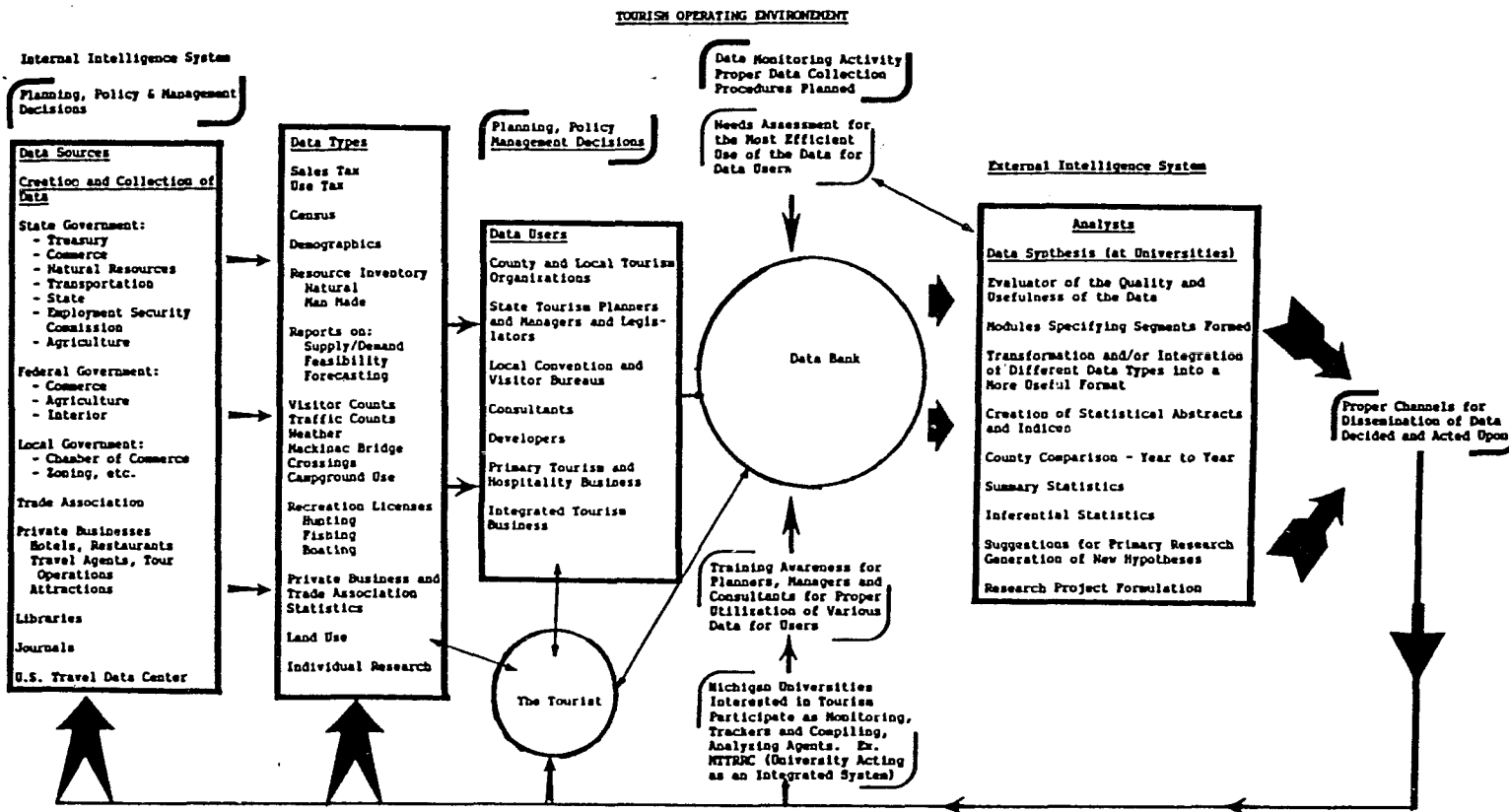


Figure 2: Tourism Information System for Michigan Tourism Managers and Planners and Consultants: A Conceptual Framework

required to best utilize these data. Based on the evaluations made at this stage of the process, the analysts in the following stage will produce data for use by tourism professionals. The analysts would be university and college faculty and staff with an interest in the tourism industry. Once these data have been transformed into more readily usable information, they will be distributed throughout the system.

Some of this information will flow to the data sources for their use and be incorporated with existing data types. These data will be utilized by a users of the system for continued planning. The tourist will also benefit from these data by means of media announcements etc. The tourists also generate different data types (i.e. hunting licenses) and contribute individual data to the large data bank. The disseminated data flows from the data bank and will be reincorporated into the data bank in its new synthesized form. Hence, Figure 2 illustrates the framework upon which the structure of this study rests.

## CHAPTER 2

### LITERATURE REVIEW

Tourism planning is important in Michigan, and in any other state or region, if that region wishes to have a well coordinated system of resources, agencies, facilities and services related to tourism (O'Halloran, 1986). The need for quality data for tourism planning and management is vitally important throughout the United States. Decision makers within Michigan's tourism system must draw upon the knowledge and expertise of many different academic disciplines and research organizations (Fridgen and Allen, 1982). Government agencies provide the central focus for statewide tourism and research activity (Fridgen and Allen, 1982). In Michigan, the Departments of Commerce, Transportation, and Natural Resources are the primary sources of tourism related research (Fridgen and Allen, 1982).

The Michigan Department of Natural Resources (MDNR) focuses on the attendance and usage components of some facets of tourism. The MDNR is particularly concerned with the natural resources in the state which are a major tourist attraction (fishing, hunting, state parks). The MDNR utilizes usage and attendance counts in much of its research. While conducting its research, the MDNR defines tourists as imported recreationists stating they are very, very diverse (Scherschlight, 1982).

The Michigan Department of Transportation (MDOT) focuses on travel in the state and the distribution of information. It works closely with the MDNR to provide a campground information system. Its research base deals with traffic counts and tourist information distribution. The Michigan Welcome Centers which MDOT operates have also been the base of travel

expenditure surveys conducted in the state. MDOT is interested in meeting the traveling public's needs and in maximizing tourist dollars coming into the state (Scott, 1982). The research looks at cost effectiveness of information distribution and examines where travelers go, how long they stay, how long they are in Michigan and what facilities they use in the state.

The Michigan Department of Commerce and its Travel Bureau focuses a great amount of attention on promotion of the state and its attractions. The majority of the research is concerned with that promotion.

It is obvious that all three of the agencies can and do work together. There are, however, other sources of data available for tourism planning and management. One should not overlook the usefulness of other non-traditional sources of secondary data. The Michigan Department of the Treasury may be such a source.

Tourism lacks a universally accepted meaning and because of this a wide variety of tourism related businesses exist. Holecek states that tourism in Michigan is very complex and is a function of five major components: tourists, private firms, public agencies, public resources, and private resources (Holecek, 1982).

Tourists can be conceptually defined as: persons who travel generally for non-work reasons (McIntosh & Goeldner, 1986). A broader application of the term tourism might be: temporary visitors to an area other than their usual place of residence classified under one of the following headings:

- a. leisure, recreation, holiday, health, study, religion
- b. business, family mission, meetings

(Leiper, 1979).

Tourism can also be defined as the sum of phenomena and relationships arising from the interactions of tourists, businesses, suppliers, host governments, and host communities in the process of attracting and hosting these tourists and other visitors (McIntosh & Goeldner, 1986).

It is important for planners and managers to have a full understanding of the scope of tourism as an industry. BarOn (1978) listed various characteristics of tourism which can help describe tourism;

1. A wide variety of market segments - related to demand for tourism and transport services by international and domestic tourists of many different socio-economic characteristics, purposes and types of tour.
2. Varied types of accommodation and other tourism facilities in many different resorts, of different characteristics, whose supply is relatively inelastic, though some substitution is possible when demand exceeds supply.
3. Strong changes from month to month, due both to the high seasonality in most demand series and to rapid growth in the trends, subject to uncertainty and interruptions due to unusual events (favorable and unfavorable). There are peak days (e.g. around festivals and weekends) on which congestion may be a major problem.
4. The transient character of tourism and the perishability of unused supply (rooms, aircraft seats), which cannot be stored for later demand.
5. A wide variety of prices (by type of fare or package, season, type of individual or group), with demand price-elastic as well as influenced by events, habits and publicity.
6. Many different national, regional and local government and public and private enterprises are responsible for developing tourism and supplying the appropriate services and their plans should be coordinated.
7. The long planning and building (or preparation) span before new facilities are supplied or new programs marketed, with the need for speedy decisions when conditions change.

8. The very considerable investments required - including allocation of land and training of human resources, and the risks of over-supply or under-supply.
9. The strong competition from tens of other countries (and hundreds of programs) for the international and domestic tourists.

(BarOn, 1978)

The operational definition of tourism that will be applied throughout this report is: Tourism is an environment of products and services both public and private which assists in building a relationship between a visitor and a host community in terms of cultural, sociological, economic, psychological and physical impacts.

Planning can be conceptually defined as the design of procedures or actions in anticipation of future events (Ninemeier, 1986). Part of any planning process is the development of a quality data base. Reliable information is essential for the scientific planning of any project, economic branch or sector. Statistical and other data on the present structure, on historic, current and future trends, and on successes or failures of projects (one's own and competitors') must be analyzed. The inter-disciplinary approach will use professional judgment as well as extrapolations and mathematical models, in order to provide projections for the future under various policy assumptions, taking into account environmental changes, developments in technology and in consumer tastes and the effects on the supply of new facilities. (BarOn, 1978).

In the public sector, competition is promoted in the case of tourism by the fact that tourism related functions are separated among a number of individual agencies rather than a single agency which has tourism as its central purpose (Holecek, 1982). He further states that the tourism

system is bounded by the environment which impacts it but which is beyond direct control of the system, i.e., economy, climate, technology, government, social/cultural. In theory, all public agencies should routinely cooperate to further the interests of the public they serve (Holecek, 1982).

Problems in coordination between the public and the private sectors already exist, so perhaps it would be more helpful to try to bring these two groups closer together (O'Halloran, 1986). According to Kaiser and Helber (1978), "when diversiveness occurs everyone loses," so coordination between the public and the private sectors is extremely important. The development and use of quality secondary data will facilitate this coordination.

The planning process needs to include an assessment of the impact of tourism on the county. The county will provide an infrastructure for tourism and needs a quality data base to provide such a structure and reap potential benefits of tourism. A quality data base will enable a county to predict additional infrastructure and service requirements for tourism development, assist in estimating their cost and assist in deciding who will pay for/provide these services. An examination of those issues in the planning process would evaluate the need for increased fees, sales and use tax, property tax or larger shares of federal and state tax revenues (Stynes and O'Halloran, 1987).

Research efforts at the Travel, Tourism, and Recreation Resource Center at Michigan State University lead to the publication of a research monograph, Travel and Tourism in Michigan: A Statistical Profile, which provides tourism planners, statewide, with a base of data to use in their



planning efforts. The profile provides a statistical guide to the state's tourism performance over several years. The identification of trends or changes in performance is a difficult but necessary task, "planning without empirical data on which to base sound decisions or solutions is somewhat akin to sky diving with a businessman's umbrella -- things go well until that first moment of truth when responsiveness to need must be evaluated (Dawson, 1985)." The problem that exists for many planners is that they are not aware of the available data or the usefulness of already existing data. Dawson states that a communication and information gap exists, for various reasons, between existing state-of-the-art research and the ongoing needs of many practitioners -- planners, managers, and administrators. The development of practical and scientifically sound approaches to constructing and reporting indices related to recreation and tourism trends is necessary for planning and management functions, as well as for other purposes such as accountability and educational materials (Dawson, 1985).

The operational definition of planning for the purposes of this study will be defined as a process in which the methods and systems to reach stated objectives and goals are visualized and defined. In this process, controls are the vital element, monitoring actual performance versus prescribed standards. The two definitions (tourism and planning) taken together can then be interpreted as the design of procedures to facilitate the relationships arising from the components of tourism in anticipation of future events.

A gap necessarily exists, because of the nature of research, between the leading edge of theory and its application as a practical theory

(Rovelstad, 1982). A major part of this gap could be the organization of the tourism function at the local and/or regional levels. The research capability of these groups is limited due to expense, time, and expertise.

The research and interpretation efforts of these groups are often based on outdated historical data. This is often the case because there are no other data or methods available for planning and management decisions. The model in use by some counties is based on a model developed by the Michigan Travel Bureau from the results of a 1975 study. The model is outdated and is in need of revision to yield the optimal results (Morris, 1988). In the absence of an updated model, tourism planners and managers will use what is available. In other situations, counties and/or regional associations utilize state-wide estimates for revenues and estimate what portion of these revenues should be allocated to the different counties. An example of this is a data sheet developed and utilized by the Western Michigan Tourism Association. The data sheets, entitled Travel Dollars Impact in Michigan by WMTA and Travel Dollar Impact in West Michigan by WMTA, highlight Michigan counties in the following areas: the number of jobs in the travel industry, the percentage of travel jobs the county represents of the state total, the travel dollars generated in the county, tax dollars generated for county government and the number of travelers to the individual county. These figures were generated for use in the region based on estimates made by such agencies as the Michigan Travel Bureau, and the Michigan Travel, Tourism and Recreation Resource Center. In particular, travel dollars are estimated based on the 1987 Michigan Travel Bureau state expenditure estimate of 14.6 billion dollars. This figure was multiplied by the

percentage of total jobs in each county to arrive at county expenditure. Similarly, the number of travelers in a county is estimated by using the percentage of job figures and applying it to the Michigan Travel Bureau estimate of 52.4 million visitors in the state (WMTA, 1988).

These figures can be considered reasonable estimates if the users are aware of the data limitations. They are an effort by the regional association to provide it and its membership with decision making data. The closing statement of the data sheet states: "These figures, in this format, are provided by the West Michigan Tourist Association as a baseline year to year comparison until more accurate figures can be obtained. We encourage the full and complete development of more accurate and precise information."

The development of such a data base is demanded by the tourism industry in Michigan. Rovelstad states that the tourism industry as a whole makes less use of research than most other consumer servicing industries (Rovelstad, 1982). The interpretation of the research that is conducted is a major part of the gap between research and application. There exists a definite demand for research and usable data by tourism practitioners. In the symposium proceedings, "Michigan Tourism: How Can Research Help?" the regional needs for tourism were highlighted. Such needs include:

1. evaluation of advertising effectiveness
2. a business conditions study
3. study of group tours
4. an inventory and evaluation of resources available and potential new resources
5. visitor profile studies

6. study of monetary expenditures by tourists visiting the region
7. studies conducted at Travel Information Centers
8. tourism related employment studies

(Fridgen, 1982).

This list indicates the need for long term information planning. Cross sectional data are useful but the needs are clearly for a monitoring of activities over time. There was also a call for a common data base across both the private and public sector. On a regional basis, there was a call for research concerning:

1. evaluation of information services effectiveness
2. development of more complete and broad based tracking and monitoring system for the industry
3. study of seasonal and special populations for various regions
4. an inventory of state and regional resources

(Fridgen, 1982).

A review of these stated needs clearly points out the demand for the data of the type this study will use. Monitoring and tracking systems for tourism related business's data would help to elucidate the usefulness of secondary data. Cooperation is essential between various components of Michigan tourism in order for information to flow freely (Fridgen, 1982). Cooperation between the Michigan Department of the Treasury, the Michigan Travel Bureau and Michigan State University made the data available for this analysis.

Researchers and data accumulators must accommodate those who would use the data. Monitoring of such data as sales tax and use tax data is practical and a means of providing a measure of performance. The major

benefit of such measurement is that the indices offer the potential to assess comparative change on a continuing basis (Dawson, 1985).

Using statistics in the tourism industry for management and planning is relatively new (BarOn, 1978). BarOn further points out a variety of possible problems with tourism statistics. Some of these problems are:

- a. The definition of tourism as compared with other recreational and business activities.
- b. The problems of defining and measuring many of the concepts, e.g. tourism revenue, costs and benefits. The tourist may buy an inclusive (package) tour whose revenue is split between carriers, hotels, tours, agents, etc. in several countries.
- c. The difficulties of collecting reliable data from individuals and establishments and in drawing samples of tourists or of households, taking into account the great variability between strata (some important groups being relatively small) and clustering, and in collecting data in a variety of languages and currencies.
- d. The great volume involved, e.g. the large numbers of tourists crossing the frontiers and the tens of thousands of accommodation establishments in many countries.
- e. Reduction of documentation and formalities at frontiers to facilitate tourism, reducing the official statistics available.
- f. Hotels and other organizations may be obliged to report, but it may be very difficult to collect statistics from unorganized accommodation (e.g. house-holders who rent out rooms, or from youngsters who camp out), or from money-changers outside the banking system.
- g. The great detail required in the time domain (peak days) and space domains (resort of destination, area of origin, routing).
- h. The evaluation of non-tangible costs and benefits to the economy and to the individual (with special reference to ecological and sociological aspects).
- i. The difficulties in comparing data with those for the same area for previous periods or for other counties, states or regions, in view of the considerable

differences in definitions, coverage and methods and the prevailing lack of reliable data in many fields.

- j. Administrative sources may satisfy the information needs of the government, etc. but not take into account research requirements.
- k. Consistent time-series, which permit longitudinal analysis of the data for particular areas, as well as the cross-sectional (lateral) analysis of data on individuals, areas or establishments for specific periods surveyed, are difficult to achieve.
- l. Non-statistical information is also important.
- m. Statistics may be expensive to collect and process and their value is difficult to establish (and is reduced by delays in publication). Their importance in evaluating major planning projects and alternative plans involving large investments is often realized too late for adequate current and historical statistics to be prepared.
- n. For economy and speed it is frequently necessary to use sampling techniques, rather than to attempt to collect and process all data required on a 100% basis. There are special problems in sampling tourism phenomena and establishments.
- o. Tourism statistics cut across traditional fields (migration, transport, services, prices, employment) and require various advanced methodologies for comprehensive analysis and forecasting.
- p. The sources of national and international tourism statistics are multi-fold, with varying delays in publication.

(BarOn, 1978)

Problems of particular note, are the issues that deal with reliability of data, incomparability of data, research requirements for data, consistency, expense and sources of data. As pointed out previously, government agencies are most often relied on to provide statistics for use in tourism planning and management.

It is because tourism (and the tourist) is such a diverse area of the

economy that there is a need for managers and planners to observe trends in tourism preferences and behavior patterns over time (Propst and Abbey, 1981). To do this effectively, there must exist a quality data base for these individuals to use. An objective of this type would require regularly generated measurements of key factors of the tourism industry and reports of these data in a timely fashion as trend information (Propst and Abbey, 1981). Managers and tourism planners may be classified into three groups, incrementalists who generally react to events instead of anticipating them, comprehensive consultants who base planning on identified goals, formulating alternative courses of action, forecasting, and evaluating alternatives within a changing environment, and trend identifiers who typically monitor changes over time, extrapolating from these observations to produce short range forecasts on which to base planning decisions (Stynes, et. al. 1981). Trend identification is based upon past measurements of related tourism events and present monitoring of these same variables. Trend identification is dependent upon reliable and useful data collected in a consistent manner over time (Stynes et. al., 1981).

These planners and managers must be aware of the total environment in which tourism operates. The two major factors that have encouraged the explosive development of tourism have been time and money (Owen, 1980). The increases in leisure time and dollars available for leisure activities are significant factors of growth in the tourism industry. Planners should also remain aware of the many other economic factors impacting the average tourist. Such factors would include population characteristics, the relationship between work and leisure, changing social/cultural roles,

living environments, and economic environments.

Planners will need to be aware of the tremendous seasonality in Michigan, and a very marked "high season." Detailed studies of tourism related time series data can provide a much fuller understanding of the seasonal patterns operating and of change which occurred due to the trends prevailing in the past. It also enables current fluctuations to be interpreted and provides excellent tools for short and medium-term forecasting under various policy assumptions for the future (BarOn, 1972).

Stynes (1986) discussed the use of county level data and regional tourism planning. He stressed the importance of seasonality and the potential problems of using aggregate data. He points out that the industry needs data disaggregated more by origin, destination, product type or market segment, and by time and that very little secondary data are available on a regular basis that are aggregated at these levels. This emphasizes the lack of quality data and sources. Some data that are available are employment data from the Michigan Employment Security Commission and sales and use tax data available from the Michigan Department of the Treasury. Examining the differences at the state level and at the sub-regional level, one might conclude that what is happening at the state level may be no indication of what is happening in a particular region (Stynes, 1986). By examining tourism at the county level one might be able to determine tourism dependence. Such examination may indicate a need to stabilize employment in a county and/or limit fluctuations (Stynes, 1986). Stynes points out that understanding why some counties have one pattern and other counties have another will contribute tourism management and planning decisions and thereby the local



economic structure.

It is also important for county level tourism planners and managers to be aware of other data sources. In selecting sources of information, efforts need to be made to emphasize prime data, list sources which can be used to locate more detailed data and have a list of sources brief enough to be utilized rather than filled (Goeldner, 1987). Examples of these sources are provided in the appendix (See Vol. 2, Appendix A).

In the public, private, and commercial sector, greater trend analysis research efforts can be made using data which are already being collected. Data are often collected but never analyzed (Godbey, 1985). A more systematic attempt at data storage and dissemination is needed for these data. Godbey states that trend analysis should be understood as a form of aggregation, to reduce errors of measurement and establish a range of generalization (Godbey, 1985). To explain a trend is to explain the data of the past and present by means of theories, about the processes causing changes to occur (Peterson, Lime and Anderson, 1980). The information revealed by trend explanation often leads to a double strategy which includes both modification of underlying causes of the trends and treatment of the systems of the trend itself (Peterson, Lime and Anderson, 1980). As indicated earlier, data are often collected, but never analyzed. Since much secondary data are relatively easy to collect, they can be used as inexpensive complements to available primary data providing the means for filling gaps, forecasting, or merely increasing the precision of an existing past estimate (Tyrrell, 1986). For different time intervals, different types of secondary data are most useful, between years and quarters, measures of economic activity in tourism-related

industries might characterize local trends (Tyrrell, 1986).

The usefulness of these data is dependent on the monitoring of the data by the tourism industry. Such available data are sales tax and use tax data. Monitoring of these data is indicative of the need for a quantitative information base for decision-making (Chilman, 1986). Monitoring measurements emphasizes replication at time intervals to document changes and trends that may be occurring (Chilman, 1986).

A study was conducted in Minnesota by the Duluth Attraction Centers Council and the Minnesota Sea Grant Extension Program to create the "Duluth and Northern Minnesota Visitor Statistics Abstract" (Dawson, 1986). The objective of the study was to develop a monthly statistical abstract to track changes in use at their facility plus compare their trends with other indices used in that part of the state (Dawson, 1985). A similar study could be conducted in Michigan focusing on sales tax and use tax for selected tourism businesses within the eighty-three counties of Michigan.

Presently, researchers at the Michigan Travel, Tourism, and Recreation Resource Center at Michigan State University are monitoring tourism activity in the state of Michigan. Researchers track and regularly report on traffic counts, overnight stays in state parks, attendance at selected attractions in the state and average precipitation in the state. Additionally, researchers collect and publish data from state agencies concerning tourism business in Michigan.

There is also a national monitoring system operated by the U.S. Travel Data Center (U.S.T.D.C.), which reviews travel prices, travel industry receipts, passenger transportation information, travel

employment, weather conditions, accommodations use, and individual traveler demographics. While this national information is useful as a reference, it serves only as illumination to regional planners.

In the statistical services area, the center emphasizes the analyzing of travel expenditures, the availability of a data bank and the development of a predictive model. As mentioned previously, the majority of data in this situation is national but cooperation with the states and local regions could provide a more disaggregated data supply.

A regional/county tracking system study would demonstrate an educational/service project that will utilize secondary data sources via a report of public agencies to produce a statistical abstract of tourism trends. This type of study was conducted in Minnesota by Dawson, utilizing time series data which included sales tax and sales use data (Dawson, 1985).

The state of Minnesota, in cooperation with the United States Department of Commerce, worked together to help improve the state's economy. A major component of this cooperative effort was the development of a statistical abstract using data from every data-producing agency at the Department of Commerce that is of value to policy makers and economic planners (Levin, 1987). Tourism was an obvious factor to be considered. Such an abstract for the state of Michigan utilizing county data could be beneficial both for the individual counties and the state as a whole. Tourism sales tax and use tax data would lend themselves to such an abstract.

The collection and reporting of tax revenues for the state can be an important source of data for tourism planners and managers. The taxes to

be analyzed would be sales and use taxes for selected tourism business. Conceptually, these taxes are levied by the state for the privilege of doing business in Michigan. These data are also available in time series format focusing on historical patterns as indicators of the future. Further explanation of sales and use tax which follows will provide some indication of their usefulness.

The time series sales tax and use tax data available from the Michigan Department of Treasury could provide such a data base. The usefulness of such data has been noted in other studies, and Holecek in his report "A Model of Michigan's Tourism System with Implications for Research" utilized sales tax collections for air, marine, sporting goods, and hotels and motels to illustrate the expanding Michigan tourism industry. (Holecek, 1982).

Sales tax and use tax represent taxes on the privilege of doing business in Michigan. More specifically, sales tax is imposed on all retail sales in Michigan while a use tax is imposed on property used, stored, or consumed in Michigan, which specifically includes the rental of hotel/motel rooms (Michigan Department of Treasury, 1986). A retailer is considered someone who sells goods to the consumer. Restaurateurs are a prime example of retailers representing the tourism industry.

The sales tax is levied on gross proceeds from sales or rental (of tangible personal property). "Tangible, personal property" means goods that can be possessed and exchanged with the exception of real property. All prepared food and beverages sold by eating and drinking places are subject to the sales tax (Spotts & Sundstrom, 1987). The use tax is considered a complementary tax to the sales tax (Michigan Department of

Management and Budget, 1983).

Room use tax is levied on the rental of rooms as lodging furnished by hotel keepers, motel operators, and the persons furnishing accommodations that are available to the public, on the basis of a commercial or business enterprise, irrespective of whether or not membership is required for use of accommodations, except room or lodging rented for a continuous period of more than one month (Michigan Department of Treasury, 1984). The current rate for both these taxes is four percent.

The Michigan Department of the Treasury published an analysis of Michigan Sales Tax which outlines Michigan sales tax as revenue. In this analysis, the Department of the Treasury examines the trends of the revenues generated for the state and segments the data into industry types and state revenue by county. Such information could prove very useful to tourism industry planners if presented correctly. The monitoring of sales tax and use tax for selected tourism industry businesses could provide major benefits to the industry to assess comparative changes on a continuing basis. Secondary data sources such as sales tax and use tax records for tourism businesses offer an important source of information for trend and change assessment (Dawson, 1985).

Although sales tax and use tax data are not an absolute measure of tourism performance, they are a measure of comparative change. The Minnesota case study suggests that other regions (such as Michigan) could develop a tourism statistical abstract to monitor local changes and trends for planning and management functions. Creators of such abstracts should consider several basic factors:

- 1) ability to obtain the secondary data,

- 2) ability to obtain sustained cooperation from network of public agencies,
- 3) sufficient staff resources.

(Dawson, 1985).

One conceptual framework for this type of study might be that secondary data sources are already maintained by public agencies for a variety of educational, planning, management, and administrative functions but are often only compiled annually or for specific reports (Dawson, 1985). A statistical abstract could be made available to local, state, and regional planners on a regular basis. This type of statistical abstract could be developed and provide reliable and valid information as an ongoing decision making tool (Dawson, 1985).

Tourism officials in most regions together with traditional statistic gathering agencies have become more and more conscious of the needs for reliable and detailed tourist data by national, regional and local governments and those in the private sector (BarOn, 1978). BarOn (1978) suggested the development of a tourism management information system that would provide the following:

1. Comprehensive basic data, covering the important topics of supply and demand, as determined by the users of the statistics.
2. Integrated information, together with current analysis and annual and occasional statistical and economic studies, taking into account tourism trends from the source countries and to and in other competing destinations. The analysts must be familiar with all the relevant data and provide digested and useful information to policy-makers.
3. Speedy distribution of information to all concerned, in the most appropriate ways.

4. Series should be consistent over time and with international definitions: changes in series should provide appropriate bridging.
5. Analysis and monitoring of trends and forward - oriented data (such as the anticipated building of facilities), to assist forecasting under appropriate scenarios and strategic and tactical policy-making and control.
6. Adaptability of the system to changes in conditions and needs, including compilation of a data-base for anticipated research and policy-decisions. The benefits from the information system should be considerable in view of the relatively low costs of most information and the large investments, opportunities and risks in planning and promoting tourism.

The method for monitoring data in any such system would be based on the quality of these data, the topic, the source of the data, and the frequency of data collection. In evaluating the correct method for such a system, one would need to consider storage, presentation, dissemination, speed, cost-benefit and confidentiality considerations for private businesses.

Within any information system, one can view tourism as a public (government) versus private system. For both of these, the availability of accurate up-to-date information on which to base planning and control decisions is vital to the success of the management process. Since these data are both costly and difficult to gather, it is essential that the management of information needs to be clearly understood at a conceptual and operational level by both government tourism planners and private tourism operators (Ritchie, 1979).

A management information system has as its fundamental purpose to improve the quality and efficiency of managerial decision making (Ritchie, 1979). The construction and use of quality secondary data and sources can be considered a management information system. Such a system dealing with

the county level tourism industry does not exist in Michigan. Ritchie (1979) described five major dimensions that need to be considered in the development of such a system:

1. the level of aggregation at which decisions are being made,
2. the industry sector involved,
3. the stage of the management process,
4. the level of managerial decision making within the organization,
5. the functional nature of the management task.

In conjunction with the diverse definitions of tourism, a diverse number of businesses require the system to prioritize their needs by functional area. Based on available information in Michigan, one could recognize that major tourism related businesses provide the majority of data, i.e., lodging and food services. One must also be aware that the needs for information may be the same in some cases for both the public and the private sector especially at the county level. One will find that at the county level many of these tourism planning officials (tourism boards, room assessment districts etc.) are also private operators. Anthony (1965) has clearly pointed out how the level of management (public vs. private) influences the level of decision making processes and the characteristics of the data used by each level. These differences could be categorized as strategic management, control and tactical planning and operational planning and control (Ritchie, 1979). The characteristics of the data needed for each function differ in levels of accuracy, precision, repetitive and current needs.

A conceptual framework for such a system concerned with a quality county level data base has been provided using a form utilized by Kotler



in 1976 and 1980 as a marketing information system dealing with data flow and an adapted format utilized by Ritchie in 1979. This framework deals with the Internal Intelligence System (IIS) (collection, storage, retrieval), the External Intelligence System (similar to IIS within the environment), the Management and Planner Research System (execution of specific studies, perhaps in-depth analysis) and the Management and Planning Science System (model development, production, control efforts).

Ritchie (1979) noted that all segments of such a system may have data useful to all levels of managers and planners. The focus of this report's discussion examines the public level which represents the county and local level tourism planners and managers and the private level which represents individual tourism operators and planners. Their data needs are very different. If the counties could be provided a quality data base, local operators may be able to ascertain what their "market share" of their particular business they might capture.

To properly do this, the data used by the counties need to be explained and carefully evaluated in terms of limitations and usefulness. At the public level, it is envisaged that information is most appropriately structured according to the major sectors of tourism since this tends to be the basis on which tourism planning and development is carried out (Ritchie, 1979). The practical implementation of such a system would require consideration of: 1) speed of development and implementation of the system, 2) coordination of the users and those participating in the system, 3) decisions concerning centralization and decentralization, 4) alternative systems, and 5) the human element. In Michigan, coordination could be established between counties, state

government, data collection agencies, and the Michigan Travel, Tourism and Recreation Resources Center. These entities could be the beginning framework for such a system. The major factor involved will be the quality and usefulness of the data. Another major consideration is a sharing of costs. In this area, the negotiable point will be the percentage of data that is usable by each segment of the system. In accordance with the cost issue, ease of access to the data will need to be an integral part of this data system.

Ritchie (1979) discussed the concept of modularity as proposed by Davis (1974). Modularity is the design of an information system as a small number of modules. Each module containing a well defined and independent segment of data which can be used in a single application or used in conjunction with other modules. This model allows for both aggregate and desegregate information needs. This model is also applicable to easily obtainable data discussed earlier; lodging and food service data. These data are predominantly useful to the hospitality industry segment of tourism but are useful barometers for the total tourism industry.

The need for proper management of an information system is exemplified by quality tourism development. McDonough and Ackert (1980) point out that visitors see communication as a whole and a communication information system may effect this image. A local committee might be established to manage the tourism management information system (TMIS). The control should be what information is used and how it is distributed (McDonough and Ackert, 1980).

Lees (1987) pointed out that an information system will be more

likely to succeed if:

1. The organization involved is mature in terms of identifying needs, evaluating solutions and control of resources.
2. The system stresses user involvement.
3. Internal and external resources are explored.
4. There are positive user attitudes concerning the need for the system, and
5. The external business (tourism) environment is accepting of the system.

(Lees, 1987)

Furthermore, a checklist for system effectiveness for counties is offered by Gordon (1987):

1. Tourism organization objectives are known in terms of products, markets and structure.
2. What reports will be produced, how often and who receives and prepares them.
3. Presentation of reports and their effectiveness.
4. Timeliness and accuracy of information.
5. Readability.
6. Consistency.
7. Verifiability.
8. Traceability.
9. Flexibility.

(Gordon, 1987)

To prepare for the development and eventual implementation of such systems in a broad range of regions, the industry will need to examine a number of issues. Ritchie, in 1979, outlined a variety of issues that he believed required attention to enable one to develop such a system. These

issues are:

1. as in any developing field, there is first a need for several descriptive studies which identify and classify the information needs of tourism managers at both the macro and micro levels. The results of these studies would be used to modify and improve the conceptual framework on which to base tourism management information system development.
2. given the strong interdependence between the private and public sectors in tourism, there is a need for extensive study of the interface between them with respect to information supply and demand. The objectives of such research would be to establish acceptable guidelines with respect to the obligations and responsibilities of each sector concerning the collection, storage, retrieval and use of information for a TMIS.
3. studies are required which would furnish guidelines concerning the structure and content of TMIS which is appropriate for countries having different characteristics. It is probable that such factors as size, stage of development and political system will influence the type of TMIS which should be developed.
4. greater understanding is required concerning the importance of different barriers to the development and implementation of a TMIS. While the literature from other fields of management is a useful point of reference in this regard, the subject needs to be systematically and extensively examined within the specific context of tourism.
5. evaluative research is required with respect to the contribution to improved tourism management by any TMIS which has or may be established. Such research can serve as a useful guide for identifying the reasons for both the successes and failures of TMIS development.
6. there is a constant need to monitor and assess the impacts which rapidly changing technology may bring about on both the hardware and software available for use in TMIS development. Studies are required to indicate the extent to which the design of a TMIS should be kept flexible (at the risk of inefficiency) as opposed to being rigorously defined (at the risk of early obsolescence).

(Ritchie, 1979).

To evaluate these issues, one could state that the number of descriptive studies has increased over the past nine years. The knowledge of what types of information to collect has also increased. The interfacing of the public and private sector has improved as evidenced by the variety and depth of tourism conferences and the number and diversity of attendees.

Additionally, the number of agencies and institutes dealing solely with tourism issues has steadily increased. Efforts in the area of tourism trends analysis and data monitoring have increased substantially. One obvious example is the Michigan Travel, Tourism and Recreation Resource Center at Michigan State University.

Overall, the efforts towards the establishment of some form of information system have lead to the development of a variety of differing types of systems that deal with equally diverse types of data. The central issues become access to the data and the quality of the data. The focus of this study will be on an examination of these issues for county level tourism planners and managers. The data to be examined are not perfect, but represent qualified tourism indicators. The data are secondary in nature and accessible. This study will examine sales and use tax data in addition to other secondary data made available from different segments of the proposed management information center. Chorly and Hagget (1967) point out that a model's main function can be acquisitive, that is a framework for defining, collecting and ordering information. This type of a model will display the uses of data and assist in the overall planning process. Hopefully, this type of model and system will enable tourism managers and planners to shift from the preoccupation with

development and economic impacts to a more balanced approach in which research, modeling and goal-setting directly complement all development plans (Getz, 1985). Those in need of the data for tourism planning and decisions should strive for a system that is a cross between a) what they think they need, b) what they really need, and c) what is economically feasible (Kotler, 1980).

The problem being studied here: the utilization of Michigan secondary data sources, will be examined using this model as a conceptual framework for the study. All sources indicate the need for quality data. This study will examine an under-utilized source of tourism data and evaluate the limitations of the data and the data usefulness in the system. Lees (1987) concludes that the consideration of future business needs is more important than other aspects of system analysis and design and that the critical issue is not whether to involve users in analysis and design but how to do so.

### CHAPTER 3

#### DATA SELECTION

The travel and tourism industry in Michigan is expanding, in step with travel and tourism throughout the nation. For the fifth year in a row (1986), total sales of primary travel-related businesses grew faster than the nation's total output in current dollars (Frechtling, 1986). Such businesses are associated with public transportation, hotels/motels, eating and drinking places, and amusement and recreation services. The eating and drinking places and the amusement and recreation services businesses include significant amounts of business generated by local residents rather than travelers (Frechtling, 1986). These businesses yield a steady flow of figures that are monitored by various tourism industry segments. The tourism industry needs to have a steady collection of data that it can utilize in its planning efforts. The tracking of industry trends gives us such a collection of data. Various groups collect and give us such a collection of data. Various groups collect and monitor trends, from the state government to the federal government to the U.S. Travel Data Center (U.S.T.D.C.).

Many tourism related business classifications are monitored on a national basis and would be of little use at the regional or local level. Lodging and food service business statistics, however, are good indicators of travel generated business and are used by almost all agencies to illustrate status of tourism in their area. Food service and lodging business statistics can also be easier to track than auto transportation and public transportation. They also represent a significant portion of the tourist industry in terms of sales, employment created, and tax

generated for the local, state, and federal levels. Michigan tourism might be reflective of the nation in these respects and could generate statistics in these areas for use throughout the state on a county to county basis. The statistics could then be compared to national and statewide statistics.

In tourism research, we constantly ask the basic travel questions such as Why?, When?, What?, Who?, Where? and How? In the selection of variables for analysis in this study, the major issues examined will be Where? and How? To effectively do this, one must examine tourism variables that deal with these issues. The perspective for dealing with them is that of the hospitality (lodging and food service) segment of the industry.

In almost every discussion of quality tourism data, one finds accommodations use as a major component. This variable as a tourism predictor tool is presently and has been historically selected as a tourism indicator or measure of tourism performance by the vast majority of tourism activity studies. Room sales are influenced by shifting rates and the number of occupants (Holecek, Slana, Verbyla, 1983). Holecek et al (1983) indicate that the best available variable to utilize in an analysis of tourism are hotel/motel sales and use tax receipts. The Holecek (1983) study also indicated a strong correlation between hotel/motel sales and use tax and other tourism variables such as Mackinac Bridge crossing, campground use, day use of the state parks, travel information center visitor counts and various traffic counts (Strong correlation indicator  $R = .78$  or above). The economic flows within the lodging industry can be monitored from observing room use and other sales



taxes collected by the state and reported by the Michigan Department of Treasury. Intensive study in this area indicated that the greatest returns from additional research and development investment in travel monitoring system development lie in the lodging industry. No other single industry is more closely tied to the traveler providing services both to overnight guests and to transients (e.g. meals) (Holecek et al, 1983). It is a distinct sector in Michigan Department of Treasury tax collection reports, and because of a large number of properties involved in each county there is little risk to individual properties associated with publishing county level lodging statistics (Holecek, et al, 1983). From a cost effectiveness and statistical reliability perspective, it seems justifiable to concentrate a travel monitoring system on improved monitoring of the lodging industry (Holecek, 1983).

Choy (1985), suggested that the performances of the hotel industry can be used as an indicator of general trends in travel and tourism related activities for a particular area. Consequently, there is considerable interest in the level of hotel-industry performance from the standpoint not only of hotel managers and investors but also of other travel hospitality managers.

One can note that studies such as the Michigan Travel Activity Report consistently include lodging data. The U.S.T.D.C. give hotel/motel lodging an individual category in the national travel revenues, including hotel/motel usage and individual demographics.

For the purpose of this study lodging will mean hotels, motels and tourist courts under business classification code 701. Michigan's geographic and economic diversity have given rise to an exceptionally

broad range of lodging opportunities (Reardon & Spotts In Spotts (Ed.) 1986). Accommodations in Michigan have a wide range to serve a diverse clientele. Approximately thirty percent of those traveling in Michigan utilize hotels, motels, etc. (Spotts, 1986). Lodging represents approximately eighteen percent of total domestic travel expenditure and represents approximately the same percentage in terms of travel generated employment in Michigan (Spotts, 1986). All these factors indicate the need for including lodging facilities data in any study.

The second major category that will be examined involves the food service industry. Food service away from home is essential to tourism (Olson and Blank, 1987). As an example Olson and Blank estimate that at least thirty percent of food service sales overall can be attributed to tourists. The food service properties will differ in each state in each county and community. In communities having a mixed economic base, a major part of the food service industry can be considered "industry support" (Olson and Blank, 1987). Restaurants provide a complex output in tourism. In addition to food and beverage away from home, they provide convenience, communication settings, and a wide variety of outputs contributing to quality (Olson and Blank, 1987). The food service industry now provides one-third of the meals eaten in the United States. This not only indicates growth in output but also indicates a growing employment pattern. The food service industry can be thought of as commercial eating facilities. Which for the purposes of this study will include the following business classification codes as provided by the Michigan Department of Treasury:

| <u>Codes</u>  | <u>Businesses</u>                                            |
|---------------|--------------------------------------------------------------|
| 581, 582, 583 | Taverns with beer, wine, liquor and (food as an incidental). |
| 585           | Family restaurants and cafeterias                            |
| 586           | Lunch counters, dairy bars, fast food restaurants            |

(Spotts, 1986).

Michigan's eating and drinking places are an important component of the state's travel industry employing over 180,000 individuals with an annual payroll of greater than one billion dollars (Spotts, 1986). Additionally, with the growth of the service industry in the economy, the food service sector will represent an increasingly important component of the travel industry.

Another sector that will be examined in a more general topic will be sporting goods which under Michigan Department of the Treasury Business Code 595 includes: sporting goods stores, including camping equipment, bicycles, small arms, ammunition, tack supplies (Spotts, 1986). Michigan is a major recreational state and in that sense recreation sales (i.e. equipment, etc.) encompass boating, fishing, hunting, winter sports and golf facilities, each of these recreational activities represents a major segment of tourism oriented business. Michigan's state park system receives over twenty million visitors annually; there are more registered boats in Michigan than any other state in the nation; the state is fifth in terms of angler-days nationally; and over nine hundred thousand hunting licenses are issued each year (Spotts, 1986). One can extend these figures by adding up licenses, etc. to quantify the importance of these recreational activities in the state. While not all activities can be

carried out in all counties, participants in each activity are from all across the state and from out of state. One way to measure this aspect of the industry is to examine sporting good sales tax. This variable includes non-tourism related goods, but also includes a major amount of tourism oriented recreational items.

In addition to these tourism related businesses, two other variables were selected to be analyzed. The variables chosen were men's and boy's clothing and women's clothing, bridal, lingerie, etc. (business codes 561, 562 respectively). While these are not specifically tourism variables, they are related in the sense that shopping as a tourism activity has increased in the past ten years. General retail trade as a segment of U.S. travel generates approximately five percent of the total travel generated payroll. Thus, its contribution as a variable could illustrate new tourism trends for the areas studied.

In each variable one can examine the activity of that business in each county thus offering a good base for comparison of counties and identifying diversity within the state. Thus, the utilization of hospitality data and other complimentary indicators will enable one to examine secondary tourism data in Michigan.

In addition to these tourism revenue related variables, population will also be included as a variable. Its inclusion will allow an examination of the relationship between tourism variables and the local population.

In a later part of this analysis, additional data will be examined in conjunction with the previously discussed data. These data were provided by the Michigan Travel Bureau from a recent study conducted by USTDC and

present yet another source of data to evaluate in this study. These data will be compared to use and sales tax data to reveal relationships if any. These data consist of annual county level travel expenditures, travel generated payroll, travel generated employment, local tax receipts and state tax receipts for 1983 and 1986.

Finally, one additional variable, eating and drinking place sales, will be added to the principal components analysis variables. These data are taken from the Survey of Buying Power published by Sales and Marketing Management magazine.

## CHAPTER 4

### DATA NEED SURVEY

As part of this research study, a small survey was conducted in March of 1988 to assess the need for data by tourism professionals (a copy of the survey is included in Vol. 2, Appendix B). The attendees of the Michigan Governor's Conference on Tourism were used as the sampling frame.

Data limitations exist using conference attendees as subjects because of the mixture of individuals and the lack of a definition of tourism. There are no exact measures of who is or who is not a tourism professional. The attendees include county/community tourism officials, innkeepers, restaurant operators, Michigan recreation professionals, national park managers, legislators, educators, researchers, etc. Using this as a population base limits control of the sample but does provide one with individuals that have a true interest in tourism. The sample taken was a non-probability convenience sample. Eighty surveys were distributed and thirty-two usable surveys were collected (approximately 40% response rate).

The actual administration of the survey posed problems because it was logistically difficult to fill out the survey. Two areas were utilized; the first a seminar in which an announcement was made at the close of the seminar asking for the attendees' participation in filling out the survey; the second place was the "market place" in which county/community tourism organizations, private businesses and associations had an opportunity to set up a booth and distribute information concerning their organization and/or location to attendees. The majority of the booths were for county tourism organizations promoting their areas. The survey distributed had

sixteen questions. The data collected was nominal and ordinal in nature lending itself to predominantly descriptive statistics. Several chi-square analyses were conducted of the resulting data.

The respondents for this survey were predominantly members of their local or regional tourism organization. A large number of the attendees operate in the private sector while thirty-six percent work at the county level. A smaller percentage were state tourism professionals. It should be noted that often times county and community tourism organizations are developed and administered by the private sector. Many of the individuals may indeed represent both the private sector, in their own business and be an administrator for a tourism organization. The following table describes respondents.

Table 1. The Respondents: Data Need Survey

|                                 |                      |     |
|---------------------------------|----------------------|-----|
| Educational Level:              | High School          | 9%  |
|                                 | College (Bachelor's) | 66% |
|                                 | College (Master's)   | 22% |
|                                 | Other                | 3%  |
| Member of Tourist Associations: |                      | 81% |
| Operating Level:                | State                | 7%  |
|                                 | County               | 36% |
|                                 | Management (private) | 50% |
|                                 | Consultant (private) | 7%  |

The first question asked on the survey concerned the type of data that were currently used for tourism planning and forecasting. Approximately sixteen percent of the respondents indicated that they used census data; twenty-five percent indicated use of employment figures; almost nineteen percent reported using sales tax figures; while twenty-

eight percent reported using tax figures. Occupancy rates were said to be used by more than sixty-six percent of the respondents. Other data that were mentioned in lesser percentages were M.S.U. data, Travel Bureau data, U.S.T.D.C. data, traffic counts, room assessment taxes, internal records, individual research written up in journals; and one individual stated s/he used none.

The following question asked about the data needed most. Responses were not consistent with those from the first question. For example, sales tax was needed only by thirteen percent, less than those who reported using the data. This may be explained further by the fact that over fifty percent of those questioned do not feel sales tax data are useful. Basically, indicating they use what is available in lieu of nothing. In almost every case the data needed most and the data used were not equivalent. The following table illustrates the lack of consistency in responses.

Table 2. Data Use Vs. Need

|                    | <u>Data: Currently Use</u> | <u>Data: Need</u> |
|--------------------|----------------------------|-------------------|
| Census             | 16%                        | 22%               |
| Employment figures | 25                         | 22                |
| Penetration rates  | 13                         | 16                |
| Sales tax          | 19                         | 13                |
| Occupancy rates    | 66                         | 44                |
| Mix of demand      | 31                         | 28                |
| Use tax            | 28                         | 16                |

Respondents also indicated how the sales tax and use tax data might be made more useful. The recommendations were:



|                                     |     |
|-------------------------------------|-----|
| Transformed into Sales Figures      | 22% |
| Transformed into Per Capita Figures | 6%  |
| Made More Available                 | 12% |
| Monthly Figures                     | 22% |
| Other                               | 6%  |

These responses reflect the need to better understand sales/use tax figures and revenues. Some individuals pointed out that the tax figures do not explain who is spending the dollars. This comment, although isolated, also points out that many of these individuals are not interested in raw data, and that interpretation is needed.

The data sources for these respondents were (respondents indicated all that applied to their situation):

|                              |     |
|------------------------------|-----|
| Michigan Travel Bureau       | 50% |
| Regional Tourism Association | 22% |
| MTTRRC                       | 38% |
| Private Firm                 | 16% |
| Library                      | 19% |
| Other                        | 44% |

Some of the other sources cited were MDOT, internal records, convention and visitor bureaus, local merchants, Michigan Employment Security statistics, Department of State, self research and Michigan Bell.

The majority of the respondents rely on secondary data. A number of respondents indicated other sources of data. Basically, this indicates a willingness to explore whatever avenues are available to attain good planning data. When asked what data were used to assist in forecasting tourism revenues in their county, respondents indicated:

|                    |     |
|--------------------|-----|
| National Estimates | 19% |
| State Estimates    | 47% |
| Regional Estimates | 28% |
| County Estimates   | 37% |

These results point out that the majority of individuals rely on the state for tourism data and therefore use data in an aggregated form not specific for their county. The state agencies most relied on for data are:

|          |     |
|----------|-----|
| Commerce | 88% |
| MDOT     | 44% |
| MDNR     | 38% |
| Treasury | 6%  |

The Michigan Department of Commerce where the Travel Bureau is housed is relied on most heavily. Additionally, almost fifty percent of the respondents indicated that tourism planning was a collective effort by a variety of individuals in their area. This relates to the fact that over sixty percent rated tourism as very important to the county's development and that over seventy percent indicated that tourism was in the development stage in their county. One could conclude that the need for data is being voiced at the county level, and the state is not the only entity needed to meet the demand for data from developing tourism areas.

An additional question was asked to ascertain respondents' attitudes toward tourism budget allocations for research. There were an equal number of respondents that indicated that counties should be responsible for less than five percent or between five and eight percent of the dollars allocated for research. The majority of respondents indicated the

state should spend five to eight percent of its tourism budget on tourism research with the second largest response group indicating the state should spend nine to fifteen percent. The majority of respondents stated the federal tourism research budget allocation should be less than five percent. Clearly these respondents see research as the job of the state.

Question 5 was excluded from the analysis due to low number of responses to that question. The question asked respondents to rank data classifications according to their greatest use in planning and forecasting. Respondents were asked to rank 8 choices, 1 = most important, 5 = average importance, 8 = least important (see Appendix B). This question was answered by less than 2 percent of respondents. This can be attributed to confusion by the respondents and the length of the question. As indicated earlier the survey environment also posed difficulties for respondents. The results of this question were unusable for analysis.

As part of this analysis several hypotheses were tested using the chi-square statistic. This statistic was used to test if there was an association between variables. One such hypothesis tested  $H_0$ : There is not an association between sales tax use and sales tax need,  $H_1$ : There is such an association. This test was conducted using ninety-five percent confidence level with one degree of freedom. The test indicated one could reject the null and accept the association between responses concerning need and use of sales tax data.

The same analysis for use tax data accepted the null hypothesis that there was no association between use tax being used and use tax being needed. This can be explained further by remembering that many respondents reported using occupancy figures. Hotel/motel use tax

represents a variation of hotel/motel occupancy and is surrogate for it. Another analysis tested the null hypothesis that there is no association between federal expenditure on tourism research and the state of development of a county. One might assume developing counties would expect federal assistance through a variety of programs. Assuming a ninety-five percent confidence level with eight degrees of freedom the test indicated one could not reject the null hypothesis. This also concurs with the respondents indicating (that the federal government) has a low level of responsibility for tourism research.

A final analysis was run testing education level and other respondents' feelings on tourism research budgets at the county, state and federal level. The null hypothesis being that there is no association between education and tourism spending level expectations at different levels of government (95% confidence level). One might logically argue that education increases one's awareness of the need for more research so that there should indeed be an association here. In each situation, county, state, federal, the test indicated that the null hypothesis could not be rejected. This test indicated that there is no association between education level and attitudes toward research budgeting. Respondents felt that the state has primary responsibility to conduct tourism research.

This survey and its results, while limited in terms of generalizations to the general tourism planner/manager population, served to reconfirm the need for quality data at the county level. The survey was administered as a simple measuring tool and not intended to be comprehensive or offer generalized results.

Further investigations of this area would require a more controllable

situation for administering a survey. This research does indicate this population has a lot of information that it is willing to share and that data could be used to better facilitate tourism management information systems.

These simple results reconfirm the need for existing data such as sales/use tax data to be presented to potential users in a more useful and timely fashion. Their use should not be based on the lack of other available data but on their own merit as a planning and decision making tool.

## CHAPTER 5

### PRACTICAL DATA USES AND LIMITATIONS

The utilization of sales and use tax for various planning and decision making activities has been discussed throughout the study. As in any study however, one must evaluate the quality of the data. The data that will be examined in this report are being examined here to assess their usefulness in the tourism decision making process. The data to be utilized are taken from a publication assembled by the Michigan Travel, Tourism and Recreation Resources based on Michigan Department of Treasury data. This publication will serve as the sample frame for the study.

A study such as this would be useful for planners and managers particularly in the area of forecasting. The use at a time  $t$  of available observations from a time series to forecast its value at some future time  $t+1$  can provide a basis for economic and business planning (Box & Jenkins, 1976).

There is extensive literature on the analysis of time series and its application to economics and other scientific fields. The great progress in the use of electronic computers for statistics has enabled the development of advanced analysis (BarOn, 1982). A review of any time series data could yield separate factors such as seasonality, trends, cycles, and possible irregularities. Forecasting, however, in the area of tourism is typically easier than for durable goods because tourism products are considered service goods which are purchased more often and don't last as long (Dauten and Valentine, 1978).

A statistical abstract, as was discussed, will not yield quality results for forecasting without consideration of the time horizon, the

pattern of the data, cost, accuracy, the model, and the case of application (Wheelwright and Makridakis, 1977). As Granger points out, "an unsophisticated forecaster uses statistics as a drunken man uses lamp posts for support rather than illumination" (Granger, 1980). Basically the use of this type of time series statistical abstract will provide an ongoing planning tool. As Clawson and Knetsch (1966) point out, investments in facilities and improvements must rest upon some idea of the nature of future demand patterns especially in the immediate years ahead. The underlying premise with this type of study is that sales tax and use tax demand can be indicators of tourism demand for the future. The main interest in the changes in total or aggregate demand for tourism is in policy decisions on the broad regional level, and it centers on the types of things underlying the gradual or general increases in demand for tourism (Clawson & Knetsch, 1966).

Time series methods are good for tracking trends and identifying regular patterns (Stynes, 1986). Time series methods in general rely upon historical observations of the variable we wish to forecast in order to identify a pattern or trend that may be extended into the future (Stynes, 1983). The fact that the tourism product is perishable in nature and is vulnerable to many external factors makes forecasting tourism flow essential (Sheldon & Var, 1985). The philosophical basis of time series forecasting is that the measured values constituting the series are generated by an underlying process that remains stationary over time (Makridakis and Wheelwright, 1977). The primary differences among methods lie in the manner in which past data are statistically partitioned, aggregated, and weighted prior to the projecting (Guerts, 1982).

Recommendations which encompass the objectives of this study were stated by Stynes in a paper contributed to the President's Commission of Americans Outdoors on Recreation Forecasting Methods. Some of those recommendations are:

- a) Development of better methods of delivering information on trends, forecast and trend measurement/forecasting methods to management and planning agencies,
- b) Training programs to expose current planners and managers to a wide range of forecasting and trend uses,
- c) More attention should be given to short and medium forecasting which lends itself directly to this type of time series data,
- d) More data series should be collected and monitored on a regular basis,
- e) Technical assistance programs are needed to help state, local, and private organizations develop their own monitoring and forecasting programs and make better use of trends and forecasts

(Stynes, 1986).

Developing forecasts is one of several applications of a statistical abstract, perhaps the most important. It has been suggested that the performance of the hotel industry can be used as an indicator of general trends of travel and tourism related activities for an area. Food service as a complementary business is another useful segment. The use of sales and use tax for forecasting these business segments illustrates the usefulness of secondary data for planning purposes. These time series data generally fulfill the requirements for use in forecasting in that the time horizon can be short to medium, the lead time needed to develop the data is short to medium, the detail is fairly high and the availability of the data is also high (Stynes, 1983).

Potential users of the abstract include regional tourism associations in the state and their membership. In particular, individual developers



and consultants researching the market for tourism development could find these data exceptionally useful. Additionally, the accumulation of these data in this form could lend itself to further analysis to look for underlying patterns that may include spatial and/or time references.

The analyses of these data and the construction of an abstract will assist in making the data more comparable to other indices such as employment and sales. Based on the definition of sales and use tax as previously stated in Chapter 2, the discussion of their use can continue here. The seller of the good or service is responsible for the payment of taxes. In most cases the seller is responsible under law to maintain proper books and records ( Michigan Dept. of Treasury, 1985). This potentially is a problem point due to the difference in individual operators bookkeeping in terms of both method and skill level. Additionally, the data may or may not be consistent due to differences in reporting time periods. The reporting basis is determined as follows:

If your taxes last year (or 4% of estimated proceeds) were:

You must report and pay:

less than \$200.00  
between \$200.00 and \$2,400.00  
more than \$2,400.00

annually only  
quarterly and annually  
monthly and annually

Annual returns are reviewed each year. If your tax liability has changed, the Department may update your filing status to reflect that change.

(Michigan Department of Treasury, 1985)

Annual figures offer good comparison from county to county but are limited in their usefulness due to their inability to reflect seasonal patterns. This study will focus on quarterly sales and use tax data for 1983 to 1986. The selection of these years is based on a Michigan Department of Treasury decision to suspend the reporting of county level

data necessitated by business classification type in the early 1980's. Upon the request of the Travel Bureau and the MTTRRC, Treasury reversed its decision in 1984 and has provided to the MTTRRC data for the years 1983-86. It should be noted here that the Michigan Travel Bureau must pay the Michigan Department of the Treasury to have these data extracted from the tax records.

Another variation of the reporting problem is that of chain reporting. Chain or franchise operations that have multiple locations in Michigan pay their taxes in lump sum form from wherever their corporate or regional headquarters are located. An operator such as a Burger King Franchise located in Grand Rapids but operating Burger King Restaurants in several counties in Michigan would report all its sales tax from Kent County. This distorts the true distribution of tax revenues and complicates interpretation of the data. Additionally, if the parent company headquarters is located out-of-state the sales tax would be reported from that out-of-state location rather than Michigan counties where the business operates.

Another area of potential difficulty is that of Treasury's classification of businesses. The business classification codes used by the Michigan Department of the Treasury are not identical with the SIC codes used by the federal government and the Michigan Employment Security Commission (Spotts 1986). Care must be taken to show accurately which classification is being used. The classification choice rests with the business operators. The application for the sales tax license instructs the applicant to choose the classification code which "best describes" his "principle business activity" (Spotts, 1986). Based on these

classification choices, sales tax categories are compiled. A problem could arise if multiple types of business were conducted at the same facility. An example cited by Spotts (1986) is the resort ski area that also operates a hotel. Which classification should its owners choose? If they chose "Sports Promoters and Commercial Operators" which would encompass the ski operation, taxes paid for both its hotel/motel and ski operation would be credited to the sports promoter and commercial operations business classification type.

In addition to these problems, there is also the potential that varying amounts of tax cheating is going on. The amount of this activity is not fully documented but can be evidenced by the influx of participants in the recent tax amnesty program conducted in the state. These limitations should make users of these data cautious in their interpretation for planning and management decisions. The following list summarizes the data limitations discussed.

#### Data Limitations

Differing Reporting Periods

Chain Reporting Problems

Business Classifications

Tax Cheating

A personal interview with Ms. Jenny Su, Assistant Director of Systems Department of the Sales Tax Division (1988) confirmed that the Department of Treasury was not a monitoring agency. They collected and processed data, but, in the Systems area, their major concern was registration of businesses. Additionally, she pointed out there were only a small number of requests for specific sales tax and use tax data for the tourism

industry. This indicates a lack of use of available study data and perhaps a lack of awareness of the existence of such data. It should be noted here that these data are not readily available to all inquiries. Special requests must be made which may involve lengthy waiting periods and a sizeable payment for the service.

In a more general sense, our examination of sales and use tax data as time series forecasting data is faced with potential limitations such as:

- a) Forecasting not being treated as an ongoing activity, thus the data lay under utilized.
- b) The lack of a consistent regional tourism data series,
- c) The methods in which the data are obtained are different which can limit the comparability of the data,
- d) The lack of basic research on change over time and change processes within tourism

(Stynes, 1986).

All of the preceding information should act as a caution to potential users but not a deterrent. The earlier presentation of the TMIS pointed out the need for analysts to conduct this type of quality testing and assist users in the different methods of utilizing data.

Holecek (1988) reported calls for such data are received at the Michigan Travel, Tourism Recreation Resource Center almost daily. To classify these calls the following summary table describes actual users of the data.

Table 3. Data Users MTTRRC (87-88)

|                                                               |     |
|---------------------------------------------------------------|-----|
| Private Consultants                                           | 19% |
| Private Firms                                                 | 17% |
| State Agencies                                                | 12% |
| Chambers of Commerce, Convention<br>Bureaus, Tourism Councils | 10% |
| Media                                                         | 10% |
| All other requests                                            | 32% |

(Holecek, 1988)

Another classification of data users showed fifty percent to be associated with the private sector, thirty percent within the public sector, ten percent media and ten percent from out of state. In a practical sense, the private sector utilizes the available data much more often than does the public sector. When public sector users from the above noted data are broken down into small categories, one notices that there are few requests from county level planners and managers which may indicate a lack of awareness of the availability of the data. With the development and implementation of a Tourism Information System, one might overcome the lack of awareness and assist planners in obtaining useful secondary data. Communication amongst users and analysts will make both groups more aware of data needs, aware of available data, usefulness of the data and proper dissemination of these data.

## CHAPTER 6

### STATISTICAL ABSTRACT CONSTRUCTION AND USE: SALES AND USE TAX DATA

#### The Abstract

A major component of this study was the construction of a statistical abstract using sales and use tax data for tourism related businesses in Michigan. Such an abstract should help planners, public officers and business executives spot economic trends. A review of the data could pinpoint troubled areas as well as identify strengths. This kind of information could guide legislative decisions on tax and spending policies. It also helps businesses and investors focus marketing strategies (Levin, 1987). Levin made these statements while referring to the statistical abstract constructed in a joint project with the state of Minnesota and the U.S. Department of Commerce. Their abstract includes most economic data available in the state including tourism data. While these statements referred to a broader economic base, it could also directly apply to the construction of a statistical abstract for tourism in Michigan. The state of Michigan could then facilitate the distribution of information to the county level by interacting in the proposed Tourism Management Information System discussed in Chapter 1.

Each of the eight variables previously discussed in conjunction with county population figures were used to construct an abstract for that business classification. The data used were from 1983-86, and supplied for each county on a quarterly basis. Quarters for this study are:

Quarter 1 - January, February, March

Quarter 2 - April, May, June

Quarter 3 - July, August, September

## Quarter 4 - October, November, December

These data are aggregations of monthly data that were provided by the Michigan Department of Treasury. Data are presented on a quarterly basis to enhance comparability which, as discussed earlier, limited by the fact that some firms pay sales/use tax on a quarterly or annual basis (Spotts & Sundstrum, 1987). Annual data is most comparable but would have eliminated the possibility of performing seasonal analyses which provide very useful county level information. In addition to the base tax data, population figures for each county are utilized (1980 Census figures). Variables in the abstract are:

- population
- sales/use tax
- sales revenue (sales/use tax/.04)
- percent of total sales tax each county represents in the state
- per capita sales figures (revenues/population)
- percent each quarter represents of total year
- percentage change year to year for each county
- total sales/use tax figures
- total revenue figures

As indicated, the base tax figures are utilized to create new variables in conjunction with population figures. Since the tax rate is four percent, total sales can be simply calculated by dividing sales/use tax figure by four percent or multiplying the tax revenues by 25. The estimate of percentage of the total state revenues that each county collects is calculated by dividing the sales/use tax figure for that county by the total state sales/use tax. Per capita sales is calculated

by dividing total sales by population for that county. The quarterly percentage of the annual revenue is calculated by dividing sales/use tax figures for that quarter by the total sales/use tax figure for that year. Percentage change figures are calculated by dividing the difference for one quarter. Additionally, totals are calculated for each variable and weighted averages at the county level are also calculated. Results are reported for the eighty-three Michigan counties and the combined out-of-state reporting category. The county averages were calculated excluding out-of state contributions. Table 4 illustrates examples of the algebraic expressions used to calculate abstract figures.

Table 4. Algebraic Expressions

- 1)  $\text{Total Sales} = \text{Quarterly sales tax} / .04 \text{ or } \text{Quarterly use tax} / .04.$
- 2)  $\text{Percent of total sales tax or use tax each county represents quarterly in the state} = \text{Quarterly county sales or use tax} / \text{total quarter sales or use tax for the state}.$
- 3)  $\text{Per Capita Sales} = \text{Quarterly sales per county} / \text{population of that county}.$
- 4)  $\text{Percent each quarter represents of the total year} = \text{Quarterly Sales or Use Tax} / \text{Total Annual Sales or Use tax per county}.$
- 5)  $\text{Percentage change year to year for each county} = \text{ex. (sales tax 1986 quarter 1 - sales tax 1985 quarter 1)} / \text{sales tax 1985 quarter 1}.$
- 6)  $\text{Total sale or use tax figures} = \text{Quarter 1 sales or use tax} + \text{quarter 2} + \text{quarter 3} + \text{quarter 4}.$
- 7)  $\text{Total sales figures} = \text{Quarter 1 sales} + \text{quarter 2 sales} + \text{quarter 3 sales} + \text{quarter 4 sales}.$

To construct these abstracts, microcomputers and commercial software (Lotus 123) were used. The flexibility and the speed of these tools



allowed rapid calculations of variables from sales/use tax figures. As will be noted in the appendices, the abstracts produce volumes of printed information. The use of the microcomputers and software will allow preparers and users of the data to develop, store, and maintain these abstracts on floppy disks. Users of this abstract should also be aware of the environment in which they are operating, the time period with which they are most concerned and the amount of accuracy they really need. The abstracts constructed provide a variety of indices usable by planners and managers. Knowledge of the counties involved and the state in general will of course aid any analysis. Such knowledge is available based on working familiarity and/or prior research done concerning counties in Michigan.

Hotel/Motel Use Tax (See Vol. 2, Appendix F)

To examine these variables, one must look at each county, its reported sales or use tax and its population as indicated in the 1980 census. As pointed out, each county is examined over four years on a quarterly basis, yielding a total of 16 observations per county. The figures are reviewed by county and all counties are listed alphabetically. One should note that reviewing raw figures is often times difficult. Because of this, indices are often useful to assist in the interpretation of the data. A map of Michigan is provided in Figure 3 to illustrate Michigan county locations.

The first transformation of these data was to calculate hotel and motel sales. One county (Alcona) reported less than \$1,000 in sales for quarter one 1983 while eight counties plus out-of-state reporting had over one million dollars in sales.

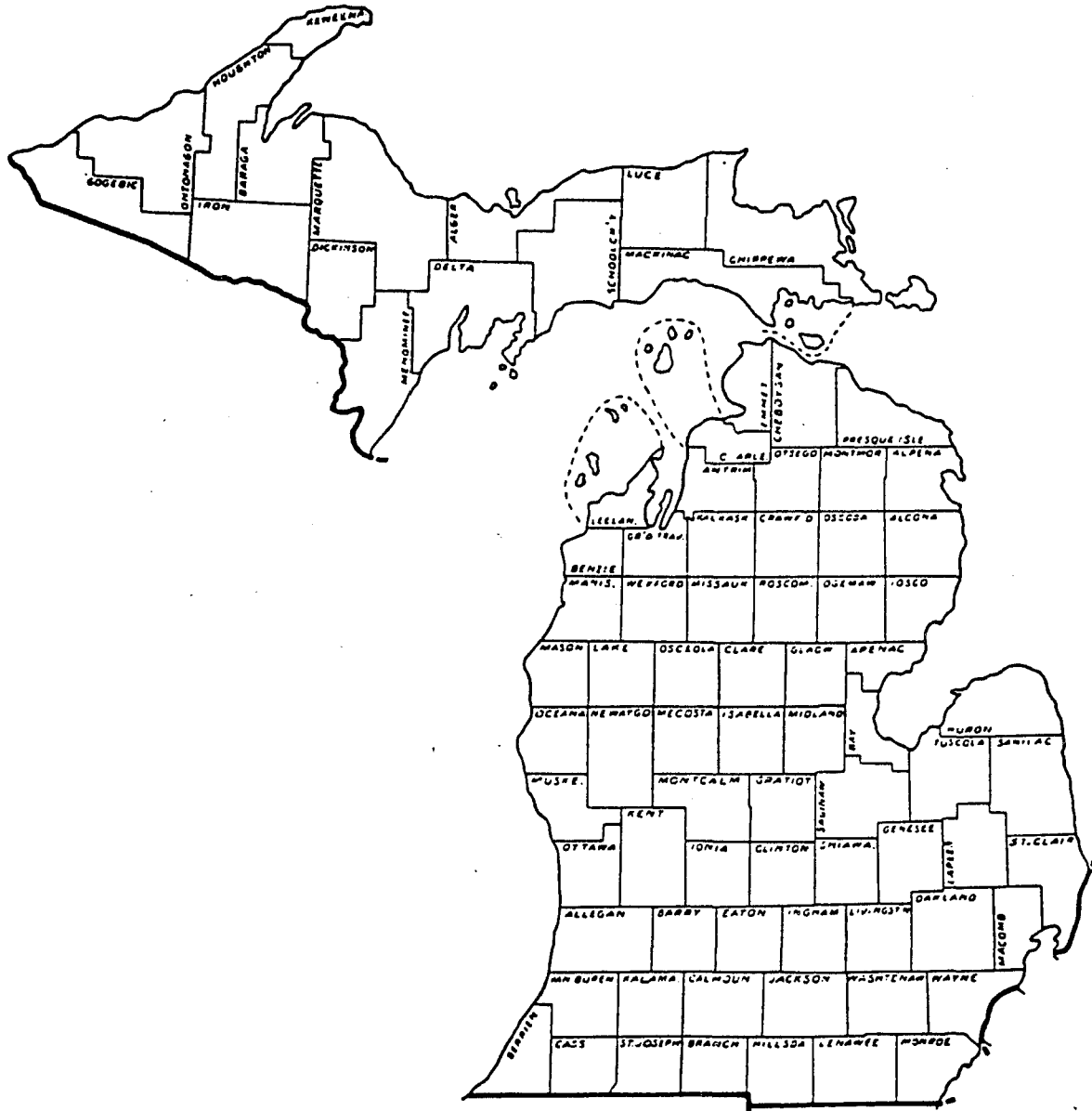


Figure 3. Michigan County Map

If one examines per capita sales figures which will control for differences in population, the counties with the highest ratios are: Ontonagon, Crawford, Charlevoix, Emmet, Otsego and Roscommon, each of which has greater than a thirty-five dollars per capita sales figure. Wayne County, as might be expected, accounts for the highest percentage of the total sales tax in the state. Traditionally, strong tourism counties like Grand Traverse, Mackinac, Leelanau and Alger post per capita sales figures in the twenty dollar range. One could speculate that this was in part due to their increasing populations while remaining major tourism attraction areas or a higher than average percentage of businesses in these counties are owned by non-residents (e.g. chain owned) who pay their taxes in their home counties. Another possibility is that counties such as Leelanau, etc. show high per capita sales in peak season but next to nothing in the off season. Some establishment in these counties close for the winter while counties where lodging is located along major highways provide some year-round business. Additionally, one could note that not all counties included in these leading statistics are coastal counties. Such counties as Crawford, Otsego and Roscommon counties are inland counties.

A review of the figures can also indicate that in most cases the third quarter is the most productive in terms of dollar values. One method of examining the data might be to conduct a comparative analysis of these figures for a sampling of counties quarter to quarter and year to year. Figure 4, Quarter to Quarter Changes (+), (-), (0), in Hotel/Motel

|                       | Base<br>Quarter | Quarters |     |     |  |
|-----------------------|-----------------|----------|-----|-----|--|
|                       | (1)             | (2)      | (3) | (4) |  |
| <u>Alpena 1983</u>    |                 |          |     |     |  |
| Use Tax               | *               | +        | +   | -   |  |
| Sales                 | *               | +        | +   | -   |  |
| Percent of Total      | *               | +        | +   | -   |  |
| Per Capita Sales      | *               | +        | +   | -   |  |
| Percent Total Year    | *               | +        | +   | -   |  |
| <u>Grand Traverse</u> |                 |          |     |     |  |
| Use Tax               | *               | +        | +   | -   |  |
| Sales                 | *               | +        | +   | -   |  |
| Percent of Total      | *               | +        | +   | -   |  |
| Per Capita Sales      | *               | +        | +   | -   |  |
| Percent Total Year    | *               | +        | +   | -   |  |
| <u>Genesee</u>        |                 |          |     |     |  |
| Use Tax               | *               | +        | +   | -   |  |
| Sales                 | *               | +        | +   | -   |  |
| Percent of Total      | *               | +        | -   | -   |  |
| Per Capita Sales      | *               | +        | +   | -   |  |
| Percent Total Year    | *               | +        | +   | -   |  |
| <u>Kent</u>           |                 |          |     |     |  |
| Use Tax               | *               | +        | +   | -   |  |
| Sales                 | *               | +        | +   | -   |  |
| Percent of Total      | *               | -        | -   | -   |  |
| Per Capita Sales      | *               | +        | +   | -   |  |
| Percent Total Year    | *               | +        | +   | -   |  |
| <u>Wayne</u>          |                 |          |     |     |  |
| Use Tax               | *               | +        | +   | -   |  |
| Sales                 | *               | +        | +   | -   |  |
| Percent of Total      | *               | -        | -   | -   |  |
| Per Capita Sales      | *               | +        | +   | -   |  |
| Percent Total Sales   | *               | +        | +   | -   |  |
| <u>Oakland</u>        |                 |          |     |     |  |
| Use Tax               | *               | +        | +   | -   |  |
| Sales                 | *               | +        | +   | -   |  |
| Percent of Total      | *               | -        | -   | -   |  |
| Per Capita Sales      | *               | +        | -   | -   |  |
| Percent Total Year    | *               | +        | +   | -   |  |

Figure 4. Quarter to Quarter Changes (+), (-), (0), in Hotel/  
Motel Use Tax for Selected Counties 1983

Use tax for Selected Counties 1983, illustrates positive (+) and negative (-) changes in hotel/motel use tax for selected counties in 1983.

This type of pattern indicates a build up from the first quarter to the third quarter which is generally the strongest tourism season and then a decline in the fourth quarter. As pointed out, this is indicative of Michigan tourism having a degree of seasonality. The abstract, after 1983, points out the percentage change in each quarter on a year to year basis. Averages for the 1983 year are based on average county population of approximately 111,000 and a weighted average sales tax figure for each quarter. Based on these figures, county averages exclusive of out of state reporting are as follows:

|           |                           |
|-----------|---------------------------|
| Quarter 1 | Per Capita Sales: \$ 4.88 |
| Quarter 2 | Per Capita Sales: \$ 6.91 |
| Quarter 3 | Per Capita Sales: \$11.38 |
| Quarter 4 | Per Capita Sales: \$ 6.33 |

This represents another method by which a county could measure and guide its performance. One could compare individual figures with weighted averages for the state, noting that per capita sales figures control for population in each county. Another factor to be considered should be the out-of-state reporting. In each quarter, the out-of-state reporting figures are the predominant observations in terms of dollar output. This is indicative of the large chain presence in the hotel/motel industry in Michigan. It is very difficult to differentiate chain reporting in the state using tax figures. This could, however, be carried out at the local level with firsthand knowledge of such properties and the cooperation of these businesses. The abstract allows the reader to follow these (and anyone elses) county throughout four years.

As one might expect, these patterns generally extend for 1983 through

1986. A similar review of 1986 for these same counties is illustrated in Figure 5, Quarter to Quarter Changes (+), (-), (0), in Hotel/Motel Use Tax for Selected Counties 1986. One can note that in Alpena County patterns remained the same, and patterns were closely matched in Grand Traverse County with the exception on additional positive category though this is not unusual given the overall growth of the Grand Traverse area.

Table 5 illustrates county average per capita sales figures for each quarter 1983-86.

Table 5. Hotel/Motel Use Tax Per Capita Sales (County Averages)

| <u>Quarters</u> | <u>1983</u> | <u>1984</u> | <u>1985</u> | <u>1986</u> |
|-----------------|-------------|-------------|-------------|-------------|
| 1               | \$ 4.88     | \$ 5.66     | \$ 6.10     | \$ 6.69     |
| 2               | 6.91        | 7.61        | 8.14        | 8.98        |
| 3               | 11.38       | 10.98       | 12.37       | 13.16       |
| 4               | 6.33        | 6.64        | 7.23        | 7.54        |

The hotel/motel per capita sales figures indicate the relative growth of the hotel/motel use tax segment throughout the state. As indicated, each shows growth year to year and each illustrates the third quarter strength of the Michigan tourism industry. The third quarter being the state's overall best tourism season in terms of dollars generated through the rental of hotel/motel rooms.

The abstract is a useful planning tool and, if used properly, could assist in tourism planning and management decisions. Users could monitor one county or the state and be able to make assessments of tourism activity. One will also note that the population of a county does not always make it the largest generator of tourism use tax. If one examines 1986, one would note that by population Wayne County is ranked number one, yet number two Oakland county generates more use tax. Another example is

|                       | Based on<br>85 (4) | Quarters |     |     |  |
|-----------------------|--------------------|----------|-----|-----|--|
|                       | (1)                | (2)      | (3) | (4) |  |
| <u>1986 Alpena</u>    |                    |          |     |     |  |
| Use Tax               | -                  | +        | +   | -   |  |
| Sales                 | -                  | +        | +   | -   |  |
| Percent of Total      | 0                  | 0        | +   | -   |  |
| Per Capita Sales      | -                  | +        | +   | -   |  |
| Percent Total Year    | -                  | +        | +   | -   |  |
| <u>Grand Traverse</u> |                    |          |     |     |  |
| Use Tax               | +                  | +        | +   | -   |  |
| Sales                 | +                  | +        | +   | -   |  |
| Percent of Total      | +                  | +        | +   | -   |  |
| Per Capita Sales      | +                  | +        | +   | -   |  |
| Percent Total Year    | -                  | +        | +   | +   |  |
| <u>Genesee</u>        |                    |          |     |     |  |
| Use Tax               | +                  | +        | +   | -   |  |
| Sales                 | +                  | +        | +   | -   |  |
| Percent of Total      | +                  | -        | -   | 0   |  |
| Per Capita Sales      | +                  | +        | +   | -   |  |
| Percent Total Year    | +                  | +        | +   | -   |  |
| <u>Kent</u>           |                    |          |     |     |  |
| Use Tax               | -                  | +        | +   | -   |  |
| Sales                 | -                  | +        | +   | -   |  |
| Percent of Total      | -                  | -        | -   | +   |  |
| Per Capita Sales      | -                  | +        | +   | -   |  |
| Percent Total Year    | -                  | +        | +   | -   |  |
| <u>Wayne</u>          |                    |          |     |     |  |
| Use Tax               | -                  | +        | +   | -   |  |
| Sales                 | -                  | +        | +   | -   |  |
| Percent of Total      | -                  | -        | -   | +   |  |
| Per Capita Sales      | -                  | +        | +   | -   |  |
| Percent Total Year    | -                  | +        | +   | -   |  |
| <u>Oakland</u>        |                    |          |     |     |  |
| Use Tax               | -                  | +        | +   | -   |  |
| Sales                 | -                  | +        | +   | -   |  |
| Percent of Total      | -                  | -        | -   | +   |  |
| Per Capita Sales      | -                  | +        | +   | -   |  |
| Percent Total Year    | -                  | +        | +   | -   |  |

Figure 5. Quarter to Quarter Changes (+), (-), (0), in Hotel/Motel  
Use Tax for Selected Counties 1986

Kent County which generates more use tax than Macomb and Genesee combined but has a smaller population. If one examined per capita sales in quarter one, the number one ranking would go to Crawford County, which has a population of just over nine thousand. In the third quarter the number one ranking for per capita sales would be Mackinac (10,000 population) county by over two hundred dollars. What this illustrates is that use tax based sales totals are the largest for large metropolitan areas but are possibly more significant in rural counties where per capita sales may be above average. Muskegon County, which generated \$1.29 per resident in sales revenue (4th Quarter) might look to nearby Ottawa County which reported over \$3.00 per capita sales while their populations are virtually the same. An example of individual county (Grand Traverse) data is provided in Table 6, to illustrate the type of data county planners and managers could extract from this statistical abstract. Using this summary as a guide, users of the abstract can discover patterns in the data. For example, one can see that each year the highest sales tax figures are in quarter (3) and the lowest in quarter (1). One might also review the data year to year by quarter to discover that a significant increase occurred in each quarter between 1983 and 1984 followed by a smaller growth rate after that in quarter (1) of the following year. Quarter (2) showed an initial burst '83 to '84 and a level '84 to '85 and another significant increase in '86. Quarter (3) grew steadily at substantial amounts indicating a stronger high season year to year. The fourth quarter, however, showed an initial increase then a decline and then an increase. This summary table presents a vast amount of information. Noting the disparity among per capita sales figures, one might conclude that Grand



Table 6. Grand Traverse County Hotel/Motel Use Tax 1983-86

| Use Tax | Quarters |           |           |           |
|---------|----------|-----------|-----------|-----------|
|         | (1)      | (2)       | (3)       | (4)       |
| 1983    | \$55,112 | \$113,833 | \$264,727 | \$ 85,448 |
| 1984    | 92,792   | 167,671   | 348,561   | 122,470   |
| 1985    | 91,616   | 166,610   | 435,987   | 96,294    |
| 1986    | 96,498   | 193,077   | 492,142   | 153,067   |

Per Capita Sales

|      | (1)     | (2)     | (3)      | (4)     |
|------|---------|---------|----------|---------|
| 1983 | \$25.10 | \$51.84 | \$120.55 | \$38.91 |
| 1984 | 41.80   | 76.35   | 158.73   | 55.77   |
| 1985 | 41.72   | 75.87   | 198.54   | 43.85   |
| 1986 | 43.94   | 87.92   | 224.11   | 69.70   |

Percent of Total Year

|      | (1)   | (2)   | (3)   | (4)   |
|------|-------|-------|-------|-------|
| 1983 | 10.6% | 21.9% | 51.0% | 16.5% |
| 1984 | 12.6  | 23.0  | 47.7  | 16.8  |
| 1985 | 11.6  | 21.1  | 55.2  | 12.2  |
| 1986 | 10.3  | 20.7  | 52.6  | 16.4  |

Percentage Change Year to Year (Ex. Quarter 1 1983 to Quarter 1 1984)

|                | (1)     | (2)     | (3)     | (4)     |
|----------------|---------|---------|---------|---------|
| 1983 Base Year | *       | *       | *       | *       |
| 1984           | + 38.5% | + 47.3% | + 31.7% | + 43.3% |
| 1985           | - .2    | - .6    | + 25.1  | - 21.4  |
| 1986           | + 5.3   | + 15.9  | + 12.9  | + 59.0  |

Traverse County needs to concentrate on its off season times instead of building on the existing high season. Some efforts are evident in this respect with the Winter Cherry Festival in Traverse City. The data in Table 6 also helps to elucidate the figures even further showing 1985 to be a recession year for Grand Traverse. The table also indicates a strong increase in the 1986 fourth quarter. The same type of individual analysis can be done for each variable for individual counties and the preceding discussion will serve as a guide for such an analysis.

Hotel/Motel Sales Tax (See Vol. 2 , Appendix G)

One might assume that this variable should coincide with hotel/motel use tax. A review of similar tables produced in the use tax section comparing county average per capita sales figures is shown in Table 7. This table reflects the same appreciation for the Michigan seasons but not

Table 7. Hotel/Motel Per Capita Sales (County Average)

| <u>Quarters</u> | <u>1983</u> | <u>1984</u> | <u>1985</u> | <u>1986</u> |
|-----------------|-------------|-------------|-------------|-------------|
| 1               | \$4.41      | \$4.83      | \$4.78      | \$5.11      |
| 2               | 5.56        | 5.60        | 5.66        | 6.56        |
| 3               | 7.44        | 7.36        | 7.20        | 8.26        |
| 4               | 5.62        | 5.53        | 5.41        | 6.43        |

the same growth year to year.

In 1986 in the hotel/motel sales tax category, Oakland County was by far the leader in sales revenue. In the high tourist season, quarter (3), Mackinac County again boasted the largest per capita sales. While Cass County had a mere 14 cents per capita. In the off season quarter (1), the highest percentage figures were in Charlevoix County which may indicate a

strong winter season for the county. Other top counties in this per capita sales category were Gogebic, Leelanau, Roscommon, Crawford and Keweenaw. A review of the above figures could produce good information for planning if interpreted correctly. One should also examine these figures in conjunction with use tax figures as complementary tools.

By a wide margin, out-of-state reporting continues to dominate all counties in terms of total amount of taxes reported. This coincides with use tax reporting and is reflective of a strong presence of chain operators in the state. The figures would also indicate those counties with little to no hotel/motel business in their area. Counties such as Shiawassee reported percentage changes (1985 to 1986) of negative ninety percent in quarter (1) and positive increase of 663, 39983 and 14881 percent in quarters 2, 3 and 4. While these do not represent significant dollar amounts in terms of the entire state, one might say these are significant for individual counties. A review of total and average figures also indicate change in these variables. Total sales tax for the hotel/motel category for the study period were:

|      |              |
|------|--------------|
| 1983 | \$ 9,720,161 |
| 1984 | 10,912,722   |
| 1985 | 11,714,238   |
| 1986 | 13,301,231   |

Approximate compounded growth - 11%

These figures indicate an increase in overall sales tax. With this in mind, it should be noted that these figures and all figures in the statistical abstracts have not been adjusted for inflation. One reason for this is that users of the data are not always sure of the best way to

properly utilize data in this form. Users of the data who have called the MTTRRC have often asked how to use the data in this form. They (the users) are more comfortable utilizing current dollars. This attitude requires that individuals be aware of the limitations of this type of data. Additionally, the lack of a quality deflator index for these variables makes the selection of any index questionable. One such deflator index for hotels and motels is published by Laventhol & Horwath (L&H), another is published at the national level by the U.S.T.D.C. These are specialized indices developed at the regional or national level. L&H creates indices based on their client base and is heavily influenced by lodging properties in the southeastern part of the state. One can question the usefulness of this type of index in other areas of Michigan. This same problem exists for all the variables and highlights the need for potential users of the data to be aware of this limitation of the data.

Food Service Sales Tax (See Vol. 2, Appendices H, I, and J)

Food service, as discussed previously, is an important segment of the hospitality industry. In the abstract, three types of food services businesses have been included. These are 1) family restaurant, 2) fast food and 3) taverns and clubs. Table 8 represents a summary of food service per capital sales.

These summary figures note that different segments of food service have been examined. The third quarter generally remains the high dollar month with the exception of family restaurants in 1984. The figures generally decline slightly in the fourth quarter, though tavern and club figures remain very constant, varying only within a small range. Fast Food appears to have a regular cycle peaking in the third quarter and then

Table 8. Food Service Per Capita Sales (County Averages)

|                 | Quarters |         |         |         |
|-----------------|----------|---------|---------|---------|
|                 | (1)      | (2)     | (3)     | (4)     |
| <u>1983</u>     |          |         |         |         |
| Family          | \$49.04  | \$55.34 | \$59.92 | \$54.78 |
| Fast Food       | 10.91    | 14.16   | 15.68   | 13.70   |
| Taverns & Clubs | 20.98    | 20.29   | 20.98   | 20.27   |
| <u>1984</u>     |          |         |         |         |
| Family          | \$52.29  | \$59.25 | \$44.04 | \$59.77 |
| Fast Food       | 13.36    | 17.29   | 18.74   | 16.33   |
| Taverns & Clubs | 20.31    | 21.31   | 22.16   | 21.10   |
| <u>1985</u>     |          |         |         |         |
| Family          | \$52.49  | \$60.74 | \$64.78 | \$59.38 |
| Fast Food       | 15.42    | 19.81   | 20.89   | 18.24   |
| Taverns & Clubs | 20.28    | 22.13   | 23.91   | 22.51   |
| <u>1986</u>     |          |         |         |         |
| Family          | \$55.05  | \$64.13 | \$68.34 | \$62.94 |
| Fast Food       | 17.25    | 22.46   | 23.56   | 20.98   |
| Taverns & Clubs | 21.15    | 23.13   | 24.03   | 25.31   |

falling slightly. Family restaurants tend to have the same cycle with an exception in 1984. In these three segments, there is a large disparity of types of operation. Reviewing the most current year (1986) for family restaurants, one can see that the first nine counties, in terms of sales tax, are the nine most populous counties. This is an indicator that a large part of food service demand is from local residents and not tourists. Again, in this segment one sees out-of-state reporting having a major impact on family restaurant sales averaging from 18 to 24 percent of total sales tax reported into the state. This signals the presence of a large number of chain restaurants that are based out of state. One example is the Bob Evans Restaurant chain based in Ohio.

An examination of the individual per capita sales figures indicates that Grand Traverse and Calhoun counties have the highest figures. Grand Traverse County is a leader in these areas because of its importance as a tourism destination. Calhoun County on the other hand serves as an example of the chain reporting problem that exists within the state of Michigan. Calhoun County is the corporate headquarter (Marshall) of Win Schuler's restaurant chain. This means that all sales tax reported by Schuler's Restaurants despite their locations are reported from Calhoun County. One might also note that assuming an equal propensity to dine out by the local residents of each county, those counties with above median spending should stand out as "tourist" counties.

These figures also encompass a large number of smaller independent operations which are extremely important for their respective areas. The third quarter still appears as the highest concentration of sales in this category. The county average for sales tax is \$1,117,991 which since the

sales tax is four percent translates to \$27,949,781 in sales for 1986. Out-of-state reporting is the largest segment by more than \$50 million in sales.

In the fast food segment first quarter (generally the slowest), the larger populated counties represent the leaders in terms of total sales taxes collected. In that same first quarter, Dickinson County in the Upper Peninsula had a \$70.49 per capita sales figure compared to a mean of \$17.20. In first quarter 1986, more than twenty counties posted greater than one million dollars in sales, and in the third quarter there are twenty-nine counties with over one million dollars in fast food sales.

Other areas of note are the changes that occur from the previous year in that quarter e.g. the first quarter in 1983 compared to the first quarter in 1984. These percentage changes in many cases are very dramatic. While Genesee County decreased .5 percent in the third quarter, Barry County increased by almost 600 percent. Analysis of these changes could assist in future planning and perhaps a stabilization of sales revenues. It should be noted here that changes of this magnitude (Barry County) are almost always due to a small number of firms in a particular business in a county, computer error, or tax reporting problems. With this in mind the users of the abstract should note such large changes with caution.

The taverns and clubs food service segment includes a wide variety of operations. A review of the same (1986 quarters) reveals that in this category out-of-state while reporting more than \$600,000 in sales tax, is not the dominate reporting area. Wayne County is easily the largest generator of sales tax for taverns and clubs. Other counties reporting

large amounts of taverns and clubs sales tax are Genesee, Ingham, Kent, Macomb and Oakland counties. These counties are also the top six counties in terms of population. It is also significant to note that in this category there are more state and locally operated businesses. The taverns and clubs tax patterns appear to be tied very closely to county populations.

If one uses the per capita sales measure, Emmet, Alcona, Mackinac, and Lake counties all with relatively small population bases, dominate the statistics. (This quarter (3) also represents more than twenty-five percent of the yearly sales in almost all counties.)

A review of the first quarter reveals that the same large populated counties dominate the revenue statistics. In taverns and clubs per capita sales, Emmet County remains the leader with Lake, Ontonagon and Roscommon Counties also reporting high per capita sales. The only drop out in this area is Mackinac County due to the seasonality of all operations in this county.

This segment appears more so than any other to be tied to the county's population. An inspection of the 1986 (1) data indicates a perfect correlation between population and sales revenue until Washtenaw County in the seventh ranked position (See Appendix J). There are other variations from the correlation to population but a review of all quarters indicate a close tie between population and taverns and clubs sales tax.

Sporting Goods Sales Tax (See Vol. 2, Appendix K)

This category includes a wide variety of products, many of which are not normally considered to be tourism related. However, the many products that are included in this category (e.g. fishing lures, swim gear, hunting



supplies, ski equipment, etc.) make it an important measure of tourism spending.

A review of the per capita sales figures for the years 1983-86 follow:

Table 9. Sporting Goods Per Capita Sales (County Averages)

| <u>Quarters</u> | <u>1983</u> | <u>1984</u> | <u>1985</u> | <u>1986</u> |
|-----------------|-------------|-------------|-------------|-------------|
| 1               | \$5.31      | \$5.63      | \$ 6.40     | \$ 6.86     |
| 2               | 8.02        | 9.14        | 10.40       | 11.43       |
| 3               | 8.01        | 8.35        | 9.84        | 11.07       |
| 4               | 7.95        | 8.43        | 10.21       | 11.20       |

One notes that the second quarter is the highest per capita sales quarter. Per capita sales decline slightly in the third quarter and remains close to and even slightly increasing in the fourth quarter. One also notes that there have been steady increases in dollar amounts for the four years.

One quickly sees that the largest reporting counties are those with the largest populations. Out-of-state reporting does not account for the largest reported tax figure but does represent over eighteen percent of the total sales tax.

Emmet, Keweenaw and Oakland counties are the largest per capita sales figures. Several observations can be made concerning the sporting goods data reviewed so far. The second quarter which is the spring season is the largest in per capita sales. This would coincide with the return of the fishing season (as well as golf, tennis, etc.) in Michigan and the need for new equipment. One can also note that though Oakland and Emmet counties are very different, they can be seen as origin and destination counties. People will often buy most of their recreational equipment in

their home county and just buy supplementary equipment at their destinations. The sales figures over quarters 2 through 4 are fairly close and do not point out a distinct season. This would be intuitively correct in this category due to the all-season recreational activities that take place in the state re: hunting, fishing, ice fishing, snowmobiling, etc. This could also be attributed to sporting goods equipment sales at Christmas time.

Clothing Sales Tax (See Vol. 2, Appendices L and M)

The two business types included here are men's/boy's clothing and women's clothing. These are not traditional tourism indicators but should give an overview of the non-tourism market. However, one should note that shopping has become a major tourism activity in destination areas. An example of this might be areas near the Canadian borders that are frequented by foreign visitors during favorable exchange times with the U.S. dollar. Additionally, there is a great deal of shopping done by rural residents in large metropolitan areas. Many times these metropolitan areas are not in the same county. A review of men's/boy's clothing per capita sales figures is as follows:

Table 10. Men's/Boy's Clothing Per Capita Sales (County Averages)

|      | Quarters   |            |            |            |
|------|------------|------------|------------|------------|
|      | <u>(1)</u> | <u>(2)</u> | <u>(3)</u> | <u>(4)</u> |
| 1983 | \$4.51     | \$5.38     | \$4.97     | \$8.44     |
| 1984 | 4.47       | 5.71       | 5.27       | 8.47       |
| 1985 | 4.41       | 5.27       | 5.14       | 7.88       |
| 1986 | 4.35       | 5.26       | 5.16       | 8.15       |

These figures indicate a totally different pattern than for the other types of businesses examined thus far. They indicate a high seasonal influence, not tourism season but strong holiday season spending. The fourth quarter which includes Christmas time is a strong sales time, and, as one would expect, the following year's first quarter drops off substantially. The middle two quarters vary slightly with the second quarter having a slight edge in total per capita sales. This is an indicator that retail sales pick up over the year and might signal some areas to attempt to develop a sound shopping base for year round sales. An example may be tourists who go to Frankenmuth are now exposed to a large factory outlet shopping area by the Frankenmuth exit on Interstate-75. Thus, a tourist trip may include a visit to Frankenmuth and a shopping spree. These may be two complementary developments in many areas. The per capita sales have remained very close to the 1984 figures throughout the four years being examined. In all but the third quarter, the actual per capita sales decreased slightly.

The women's clothing per capita sales figures are presented in Table 11. The figures indicate relatively the same patterns as men's/boy's clothing figures. They show a decrease in actual per capita figures from 1983 to 1986 in all four quarters. They show the highest figures in the

Table 11. Women's Clothing Per Capita Sales (County Averages)

| <u>Quarters</u> | <u>Quarters</u> |            |            |            |
|-----------------|-----------------|------------|------------|------------|
|                 | <u>(1)</u>      | <u>(2)</u> | <u>(3)</u> | <u>(4)</u> |
| 1983            | \$8.95          | \$11.17    | \$10.55    | \$13.77    |
| 1984            | 7.82            | 9.79       | 8.90       | 11.85      |
| 1985            | 7.58            | 9.40       | 9.49       | 12.51      |
| 1986            | 8.65            | 10.15      | 10.26      | 12.73      |

fourth quarter with the second quarter being the highest per capita spending.

A review of these figures for 1986 quarters (4) and (1) indicates several counties that do not report any sales tax. This could indicate a different reporting schedule and/or a complete lack of retail clothing facilities. The majority of these counties are rural in nature and one could conclude that residents travel to shop for clothing. Out-of-state reporting accounted for over nineteen percent of sales in the fourth quarter which is not surprising due to the large number of chain stores in the state, as evidenced in any shopping mall. An example would be J.C. Penney stores. The other highest total spending areas were Genesee, Ingham, Kalamazoo, Kent, Macomb, Oakland and Wayne counties, all relatively high population areas. County per capita figures indicate Grand Traverse, Ingham, Kalamazoo, Macomb, Midland, Oakland, Saginaw and Wexford counties were highest in the state. Table 12 illustrates sales and per capita sales for these counties for women's clothing 1986 quarter 1. In the slowest shopping quarter (1) as indicated by average per capita sales, the same counties posted the highest total sales. Out-of-state figures accounted for over eighteen percent of the total.

Table 12. Comparison of Total Sales and Per Capita Sales Figures for Selected Counties Based on Women's Clothing Sales Tax 1986 Quarter 1

| County         | Sales      | Per Capita Sales |
|----------------|------------|------------------|
| Grand Traverse | \$ 348,975 | \$ 6.36          |
| Ingham         | 2,103,075  | 7.63             |
| Kalamazoo      | 1,369,300  | 6.45             |
| Macomb         | 1,506,800  | 2.17             |
| Midland        | 768,650    | 10.45            |
| Oakland        | 11,713,100 | 11.58            |
| Saginaw        | 3,636,200  | 15.94            |
| Wexford        | 199,300    | 7.94             |

Women's clothing figures indicate over forty percent of reported sales taxes were out-of-state in the fourth quarter of 1986. The list of per capita sales figures are headed by Delta, Gratiot and Kent counties which show a divergence from large population areas. This might also serve as an indication of shopping as a major source of recreational tourism in these areas. In the traditionally slower first quarter, patterns remain relatively the same.

There are also complementary tools one can use to evaluate the data in the abstracts. One such tool was used by McIntosh (1958) and Bruekheimer (1962). Basically, the process would be as follows. For each variable one would find the month with the lowest per capita sales and assume this would be the period with no or little tourism expenditure. This figure would then be multiplied by twelve to reflect an annual figure. Then multiply this figure times the county population to reflect an estimated total resident sales figure for the year. This figure is then subtracted from the total sales figure for the year (i.e., using the abstract). The resulting figure would then be an estimate of tourism sales. Included in the appendix is an estimation of these sales using quarterly data (See Vol. 2, Appendix C). These calculations utilized quarterly data (i.e. the first quarter being the lowest sales period was used rather than the lowest month). The monthly figure would, of course, be best to use, but is not presented in the abstract. A distinction needs to be made in that hotel use tax is not included in this analysis because of the nature of the variable and that use tax representing sales of rooms generally are not locally driven. Included in the appendix are estimated resident and tourism sales for the family restaurant segment based on the

previously discussed method. One should note that this method requires subjective judgment to be useful and at best serves only as a crude estimate of tourism sales. Users should remember that these figures are based on the original sales tax figures and, therefore, are subject to the same data limitations discussed earlier.

Another complementary tool is the graphic illustration of data. Such graphs are presented here to illustrate figures for selected counties. Six counties were selected to illustrate various statistics. These counties reflect large urban counties, the medium size counties and the smaller more removed counties. The counties are Alpena (small) and Grand Traverse (small), Kent (medium) and Genesee (medium) and Oakland (large urban) and Wayne (large urban) counties.

One should remember that the reason for using graphic illustrations of data should be to ease an aid in interpretation not replace the need for figures. Graphic presentation should be thought of as a language capable of communicating information quickly. Riggleman as far back as 1936 knew that ninety percent of our constructive thinking is in terms of visual images. For the ordinary business person the typed page must have its supplemental language to help bridge the gap between arbitrary typed symbols of words and figures and those clear mental images which must be created before action can be taken."

In the tourism industry in general and the planning and management in particular, there is and continue to be a reliance on statistics. The average person finds it difficult at times to utilize these statistics without assistance. One of the greatest values of a graph is its use in the analysis of a problem (Riggleman, 1936).

Graphs or maps such as the one discussed here furnish an excellent means for following the tourism industry and its variety of segments at the state and/or the county level. Graphs, maps or charts should as Schmid (1979) stated have basic objectives:

- 1) accurate representation of clear facts
- 2) clear easily read and understood
- 3) designed to attract and/or hold attention

As indicated, graphic display of data is often useful for interpretation purposes. The use of this type of interpretation tool can also assist tourism planners and business people at the local level to better understand the data. Provided in the following pages are examples of graphics that might be utilized to illustrate the sales and use tax data previously discussed. The first graph (Figure 6) illustrates the populations of the selected counties that will be used to illustrate the graphic approach to using secondary data. As one examines the population of the counties, it is noted immediately that Wayne County is by far Michigan's most populous county. Oakland is the second largest county and will be used as the comparative county. The four remaining counties are similar in their populations (Genesee and Kent, Alpena and Grand Traverse). The first individual graph (Figure 7, Wayne County Use Tax) points out a constant pattern of growth with definite slack periods. The first quarter of each year being the down time for hotel and motel businesses in the county while peak times occur in the third quarter of each year. This type of illustration quickly points out the trends and can allow for long range planning efforts for tourism in Wayne County. This planning may take the form of gearing up for peak times or developing

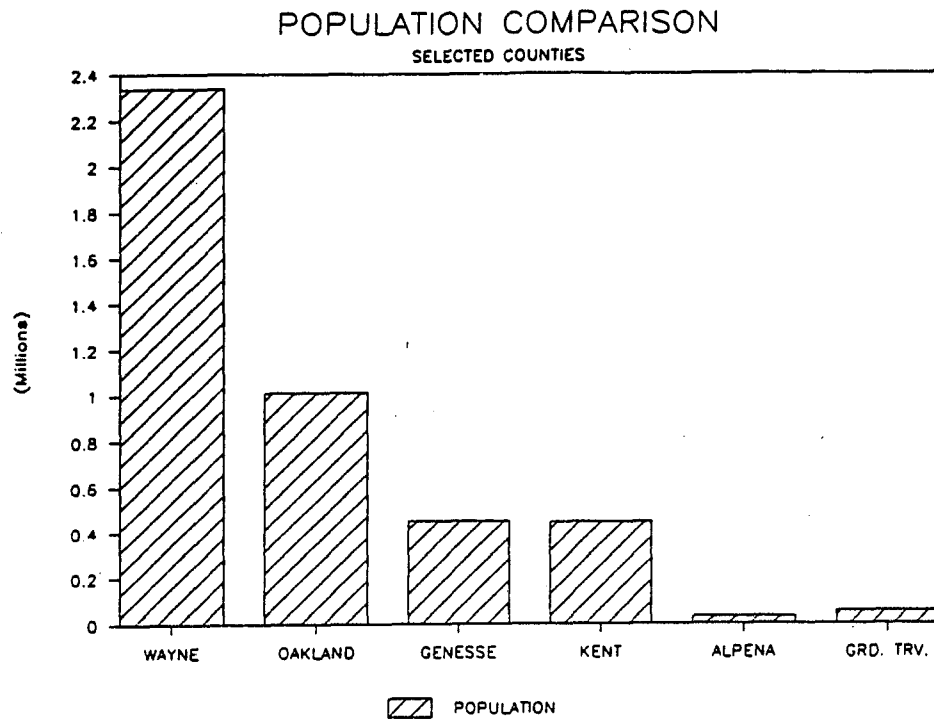


Figure 6. Population Comparison for Selected Counties



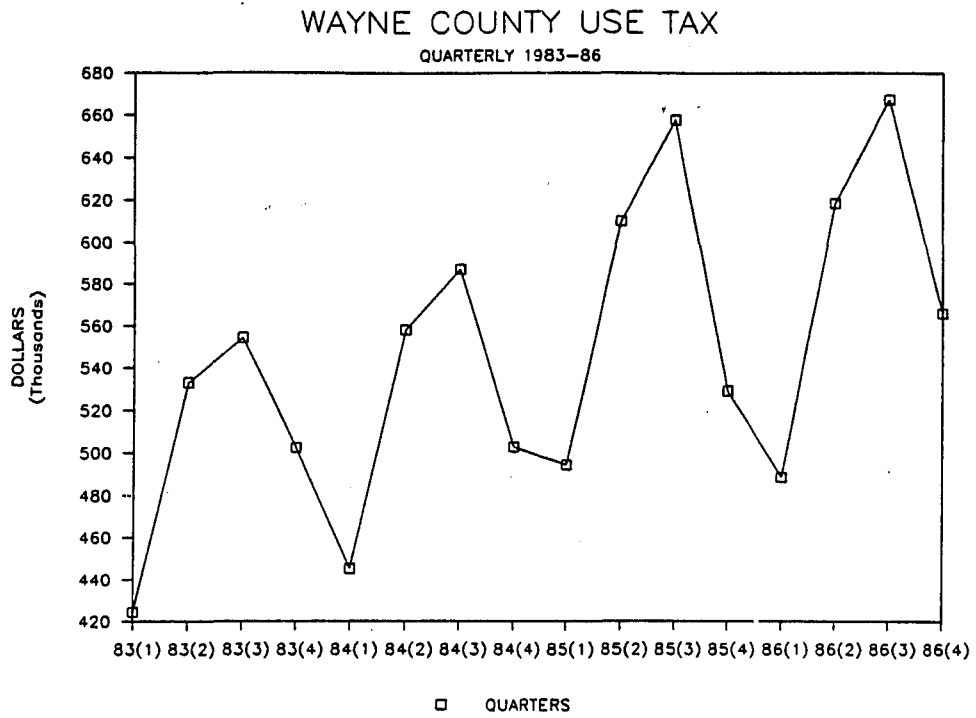


Figure 7: Wayne County Hotel and Motel Use Tax by Quarter

alternatives to increase business during slack times. Oakland County (see Figure 8) has a similar growth pattern, but does not exhibit as deep a decline each year as does Wayne County. A comparison of the two graphs also indicate Wayne County experiencing its most dramatic drop in the first quarter of 1986.

The graph for Genesee County (see Figure 9) shows a dramatic increase in third quarter 1983 and a smaller than average increase in 1984 while 1985-86 remained constant. One might speculate that the increase in 1983 was attributed to the opening of the Auto World theme park. Individuals should be alert for reasons of such a dramatic occurrence in use tax, researching the causes will help to understand future changes. Kent County (Figure 10) is more constant in its results. All the graphics illustrate a dollar increase from year to year. In a Per Capita Sales comparison graph (Figure 11) of Alpena and Grand Traverse counties, it is demonstrated that these counties are experiencing almost opposite trends. Alpena declined from '83 to '86, while Grand Traverse had its greatest increase in 1986.

Other methods of illustration of individual counties are to compare different tax categories collectively, utilize a pie chart for all four years, and show relative differences quarter to quarter. This type of visual representation allows for excellent year to year comparisons. One could also examine one quarter at a time for a variety of sales and use tax variables. This pie chart for the third quarter, 1986 for Grand Traverse County (Figure 12) shows family restaurant and hotel use tax as the dominant areas, hotel sales tax the third largest segment and fast food, taverns and clubs and sporting goods rounding out the list. The

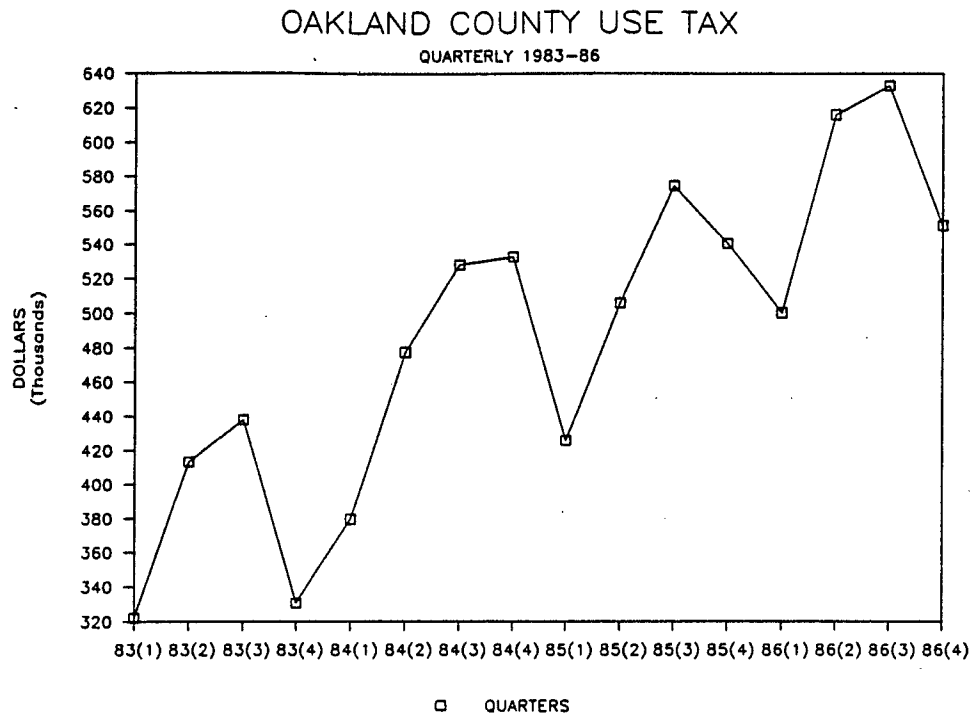


Figure 8: Oakland County Hotel and Motel Use Tax by Quarter

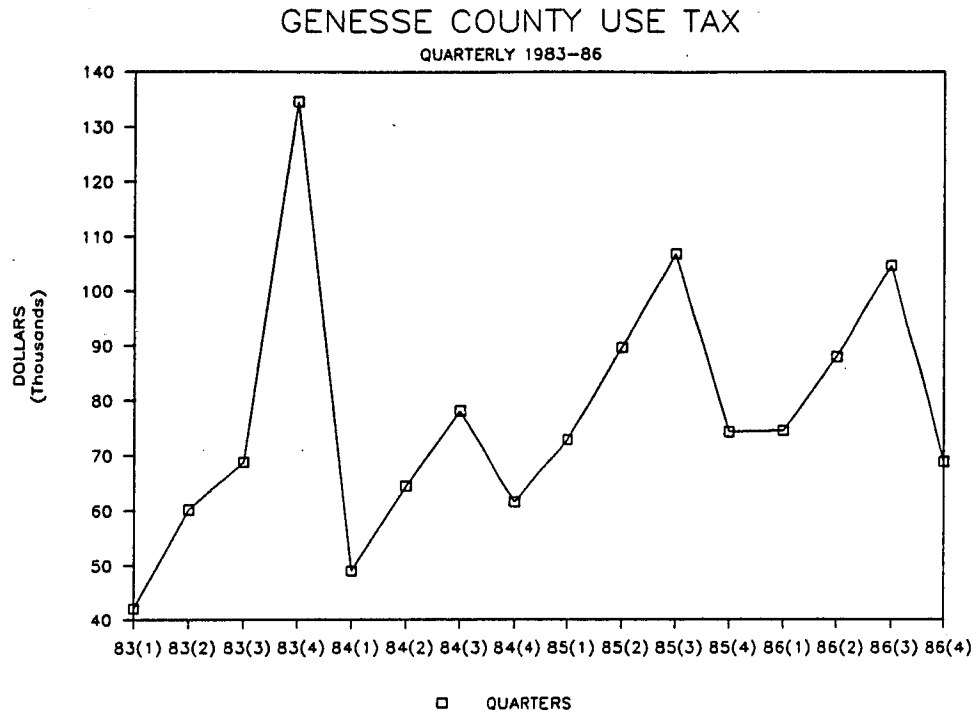


Figure 9. Genessee County Hotel & Motel Use Tax by Quarter

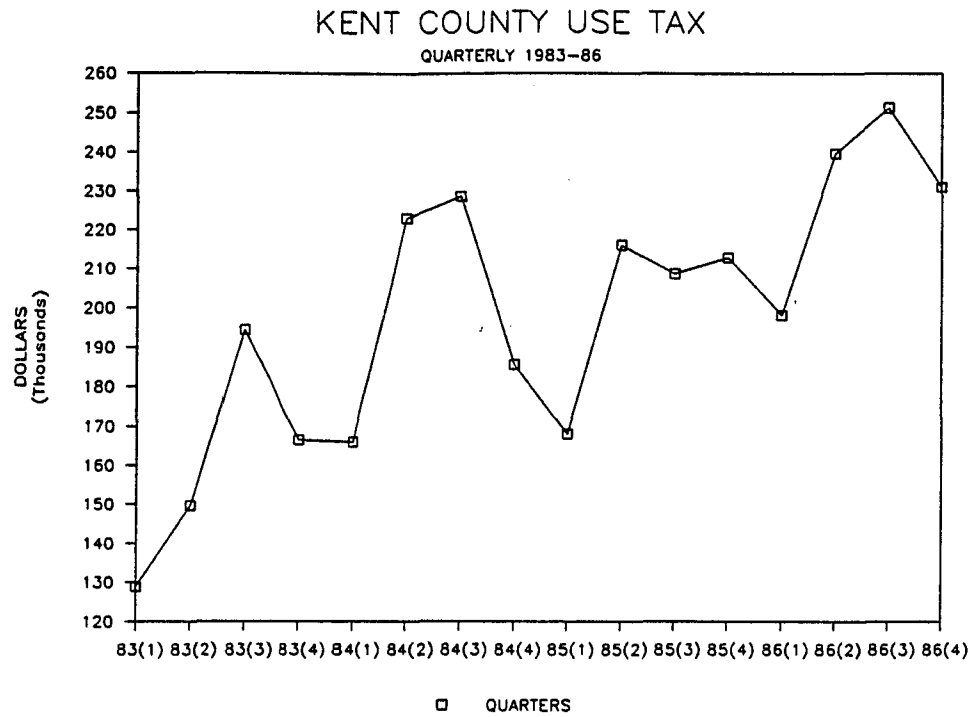


Figure 10: Kent County Hotel & Motel Use Tax by Quarter

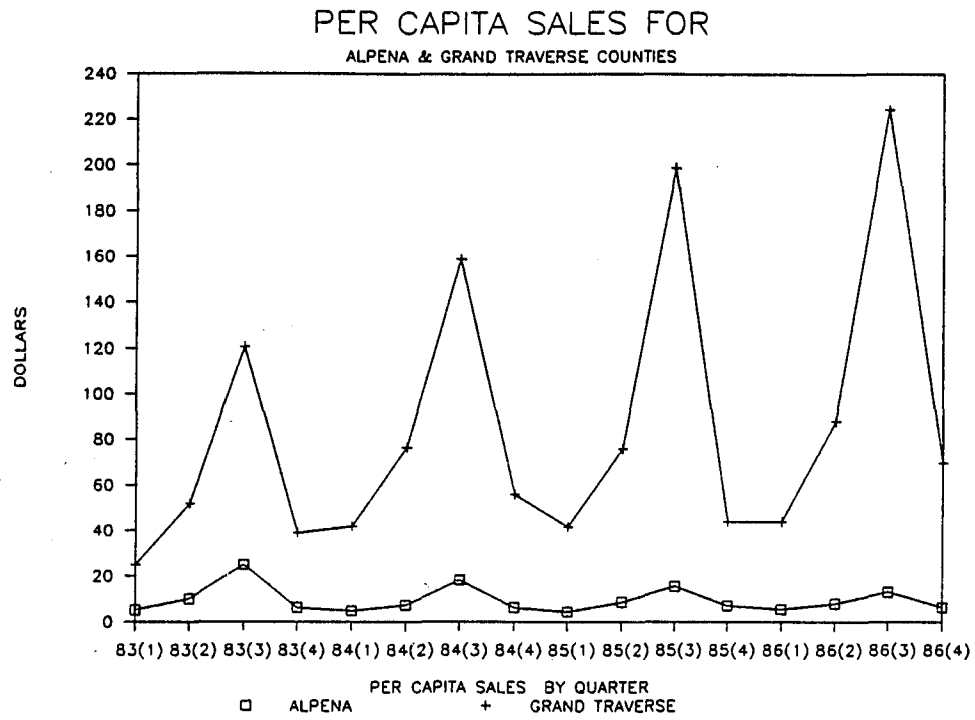
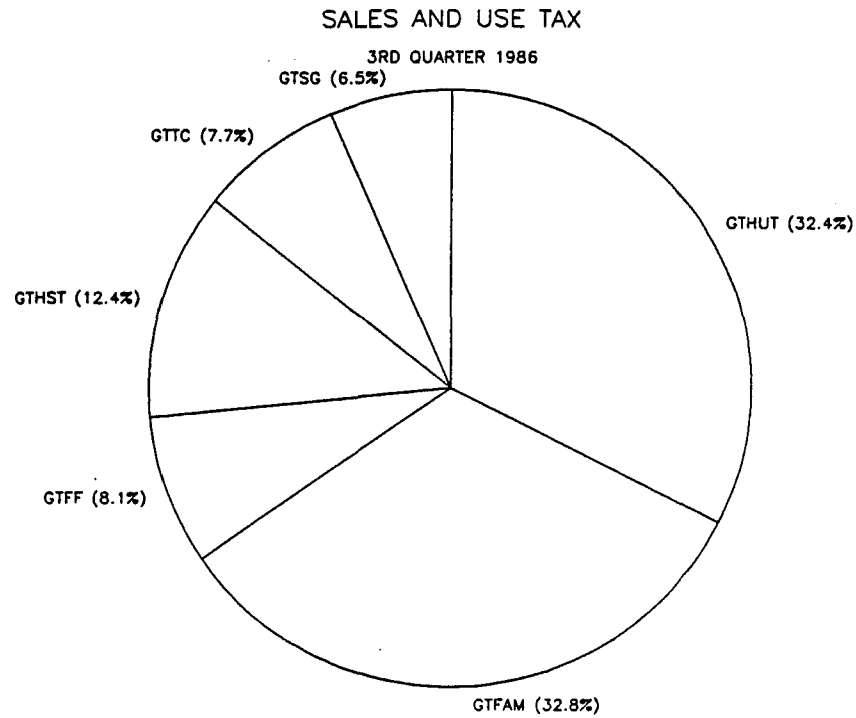


Figure 11. Alpena and Grand Traverse County Comparison of Per Capita Hotel & Motel Sales by Quarter



- 1) GTFF = Fast Food Sales Tax Collections
- 2) GTHST = Hotel Sales Tax Collections
- 3) GTTC = Taverns & Clubs Sales Tax Collections
- 4) GTSG = Sporting Goods Sales Tax Collections
- 5) GTHUT = Hotel/Motel Use Tax Collection
- 6) GTFAM = Family Restaurants Sales Tax Collections

Figure 12. Percentage Distribution of Total Sales and Use Tax for Selected Tourism Business Sectors in Grand Traverse County

usefulness of such graphs can illustrate strengths, weaknesses and point out areas that need additional concentration.



## CHAPTER 7

### UTILIZATION OF Z SCORES TO VISUALLY ANALYZE SALES AND USE TAX DATA

#### Z-Score Analysis

In this study, the Z-score was used to convert interval data (sales and use taxes) to standard scores and then examine these scores based on the normal curve divided into thirds. This curve then appears as:

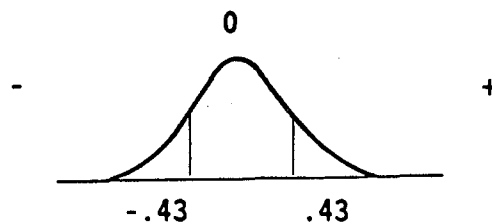


Figure 13. Normal Curve

The curve is broken into three segments in an attempt to illustrate counties reporting sales and use taxes well above the mean for the state, well below the mean for the state and those counties reporting taxes proximate to the mean. The curve as illustrated in Figure 13 is marked .43 (+, -), these figures were taken from a Z table and represent 33.3 percent in each segment of the curve. The fact that one is positive and one is negative indicates their position on the curve. The Z-scores calculated were examined and placed into the distribution as positive third  $\geq .43$ , negative third  $\leq -.43$ , or those Z scores between zero and .43 (+, -). Those counties in the positive third are reporting taxes in excess of the mean, those in the negative third are less than the average tax reporting and those in the middle third are distributed closely around the mean.

There are eighty-three possible Z-scores calculated (one per county) plus a score for out-of-state reporting. This study utilized Z-scores to attempt to make sales and use tax easier to interpret by mapping the Z-scores. Mapping the Z-scores consisted of placing a plus sign, +, a minus sign, -, on the county map based on where the Z-score fit on the curve. Middle third counties are left blank. Figure 14, Per Capita Sales Z-Scores 1986, illustrates this type of map using 1986 hotel/motel use tax. Visual representations assists the user of the data to more closely understand the sales and use tax figures compared to the mean. This procedure was followed for all eight use and sales tax variables being studied on a yearly basis. Mapping could, of course, be conducted for monthly or quarterly data also.

The number of standard deviation units that marks the portion of the distribution between the mean and any other value taken on by the distribution is conventionally expressed in terms of Z-scores (Poister, 1978). The Z-score or standard score corresponds to a proportion of the area under the normal curve. The procedure for obtaining these scores is to use the following equation.

$$Z = \frac{X - \mu}{\sigma}$$

What this amounts to is expressing the difference between x and the mean in terms of units of standard deviation (Poister 1978). Interval data are often transformed into standard Z scores in order to express different variables in common units regardless of whether their frequency distribution approaches a normal distribution (Poister, 1978).

This analysis was conducted in several phases. The first segment of the study was to calculate Z-scores using all eighty-four cases. The next

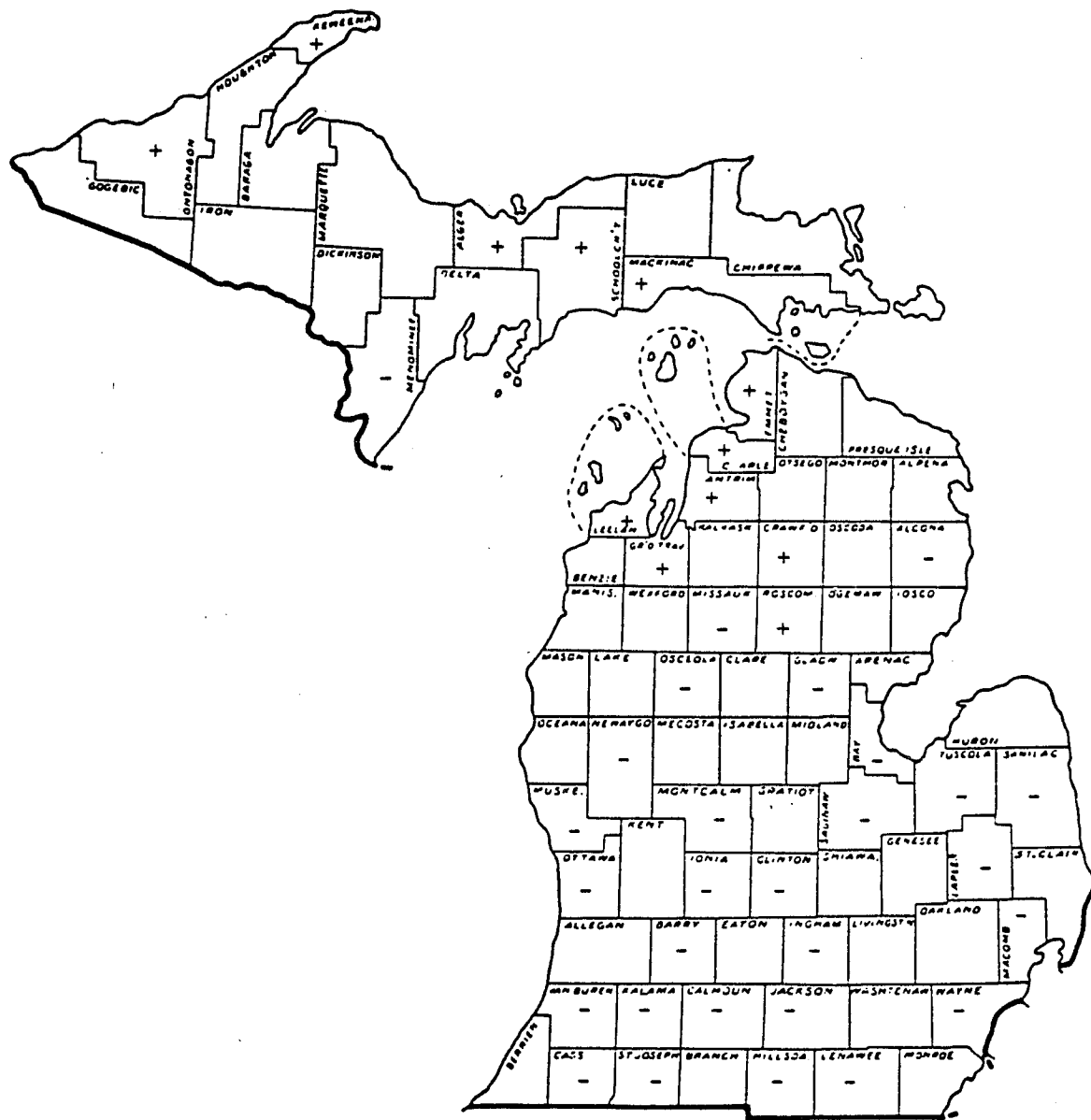


Figure 14. Hotel/Motel Use Tax Per Capita Sales  
Z-Scores 1986

step was based on previous analysis of the statistical abstract for the same data. As noted previously, out-of-state reporting is a substantial segment of many of the business classifications being examined. These figures are dominated by chain ownership, based on this fact, it was decided to calculate Z-scores for each variable, excluding the out-of-state case. This, of course, means different Z-scores based on a new mean and a new standard deviation. The changes in Z-scores were also noted from one analysis to the next to assist in detecting counties that have or potentially have chain reporting problems. The change in the Z-scores were not dramatic enough to make these distinctions. The next step was to exclude the large population counties from the analysis. It was felt that these counties - Wayne, Oakland and Genesee were skewing the results so they were excluded with out-of-state reporting from the analysis. This yielded very different results for the rest of the counties in the state. The preliminary analyses, steps 1 through 4, obviously indicated different results when certain counties were omitted. It was decided that to utilize results from analyses that excluded counties, might be creating misleading data. To avoid this situation and control for the population differences, per capita sales figures were used in the analysis. Only the per capita sales Z-score results are discussed in this study. This analysis by virtue of the variable (per capita sales) used to calculate the Z-scores excluded out-of-state figures which are not associated with a particular population.

The discussion of this analysis will focus on hotel/motel use tax and family restaurant sales tax data. Figure 15 illustrates hotel/motel tax per capita sales Z-scores (1986) for all counties in Michigan.



Figure 15: Hotel/Motel Use Tax Per Capita Sales Z-Scores 1986  
(Actual Scores)

Table 13 summarizes the per capita sales Z scores for 1983-1986 for the eight sales and use tax variables. Utilizing 1986 hotel/motel (use tax) per capita sales figures as an example one notices that almost all negative counties are located in southern lower peninsula where the high population areas are located (Figure 14). These negative counties include Wayne, Macomb, Jackson, Ingham, Saginaw etc. that all have some large urban areas in the county. The positive counties are all north of and including Roscommon County. This can serve as an indicator that regardless of population a county can attract tourists. The positive counties include five counties from the upper peninsula, an area considered by many to be a non-economic growth area of the state. This does not mean that these counties need not do more planning for tourism, but it does indicate how they are operating in relationship to others in this region and other areas of the state. Many of the positive counties are relying almost solely on tourism which is not the case of many of the negative counties. However, one sees the destination areas like the Keweenaw, Alger County (Pictured Rocks Natural Lake Shore, Schoolcraft County (Seney National Wildlife Refuge), Mackinac, Leelanau, Roscommon (Higgins Lake), Charlevoix etc. as the leaders in the tourism. Additionally, this might serve as an example to neighboring counties that are categorized as middle or negative that better planning may assist their efforts. These counties might also use the planning efforts in successful areas as a guides in their own counties. One such example

Table 13. Summary of Z-Scores for Michigan Counties Based on Per Capita Sales Data, 1983-1986

|                                                       | <u>Negative</u> | <u>Middle</u> | <u>Positive</u> |
|-------------------------------------------------------|-----------------|---------------|-----------------|
| <u>Hotel/Motel<br/>Use Tax Per<br/>Capita Sales</u>   |                 |               |                 |
| 1983                                                  | 40              | 27            | 16              |
| 1984                                                  | 28              | 42            | 13              |
| 1985                                                  | 29              | 41            | 13              |
| 1986                                                  | 29              | 41            | 13              |
| <u>Hotel/Motel<br/>Sales Tax Per<br/>Capita Sales</u> |                 |               |                 |
| 1983                                                  | 7               | 65            | 11              |
| 1984                                                  | 0               | 73            | 10              |
| 1985                                                  | 0               | 74            | 9               |
| 1986                                                  | 0               | 74            | 9               |
| <u>Family Restaurant<br/>Per Capita Sales</u>         |                 |               |                 |
| 1983                                                  | 41              | 25            | 17              |
| 1984                                                  | 34              | 34            | 18              |
| 1985                                                  | 30              | 34            | 19              |
| 1986                                                  | 29              | 35            | 19              |
| <u>Fast Food<br/>Per Capita Sales</u>                 |                 |               |                 |
| 1983                                                  | 34              | 27            | 22              |
| 1984                                                  | 33              | 25            | 25              |
| 1985                                                  | 30              | 31            | 22              |
| 1986                                                  | 30              | 37            | 16              |
| <u>Taverns &amp; Clubs<br/>Per Capita Sales</u>       |                 |               |                 |
| 1983                                                  | 32              | 34            | 17              |
| 1984                                                  | 33              | 32            | 18              |
| 1985                                                  | 34              | 32            | 18              |
| 1986                                                  | 29              | 39            | 15              |

Table 13. (Cont'd.)

|                                | <u>Negative</u> | <u>Middle</u> | <u>Positive</u> |
|--------------------------------|-----------------|---------------|-----------------|
| <b>Sporting Goods</b>          |                 |               |                 |
| <b><u>Per Capita Sales</u></b> |                 |               |                 |
| 1983                           | 28              | 43            | 12              |
| 1984                           | 28              | 43            | 12              |
| 1985                           | 32              | 28            | 12              |
| 1986                           | 27              | 43            | 13              |
| <b>Men's/Boy's</b>             |                 |               |                 |
| <b><u>Clothing</u></b>         |                 |               |                 |
| <b><u>Per Capita Sales</u></b> |                 |               |                 |
| 1983                           | 37              | 25            | 21              |
| 1984                           | 39              | 24            | 20              |
| 1985                           | 36              | 26            | 21              |
| 1986                           | 36              | 25            | 22              |
| <b>Women's Clothing</b>        |                 |               |                 |
| <b><u>Per Capita Sales</u></b> |                 |               |                 |
| 1983                           | 32              | 38            | 13              |
| 1984                           | 33              | 36            | 14              |
| 1985                           | 32              | 37            | 14              |
| 1986                           | 31              | 41            | 11              |



might be Chippewa County where the Soo is located. Chippewa County has a urban area, a large urban Canadian neighbor, a tourist attraction (Soo Locks) and a variety of natural attractions. It is surrounded by mostly positive counties, and neighboring Luce County in the middle category. Chippewa and Luce counties might benefit from the success of their neighbors by better tourism planning.

An examination of the middle counties in the highly negative southern region shows, Kent and Oakland counties having a much broader economic base than many counties. They attract tourism plus other economic activities. The changes year to year were minimal in this area. In 1984 several counties in the southern lower peninsula moved from the negative to middle category. Examples of such counties are Ottawa, Kalamazoo, Calhoun, Jackson, Washtenaw and Wayne. Several of these counties fell back into the negative area the following year. This type of movement should signal users of the data to investigate what might be going on in the accommodation area in these counties. This analysis is also an example of the dramatically different results one can get using the same base of data. This also emphasizes the need to use these graphic interpretations in conjunction with the data itself (statistical abstract). These results are surprising because the majority of positive areas are removed from the population bases in the state. These data can illustrate for a smaller county that size need not be a major factor in becoming a tourism destination.

An analysis of 1986 family restaurant per capita sales illustrated quite different results (illustrated in Figure 16). The positive, middle and negative counties are scattered throughout the state. The actual

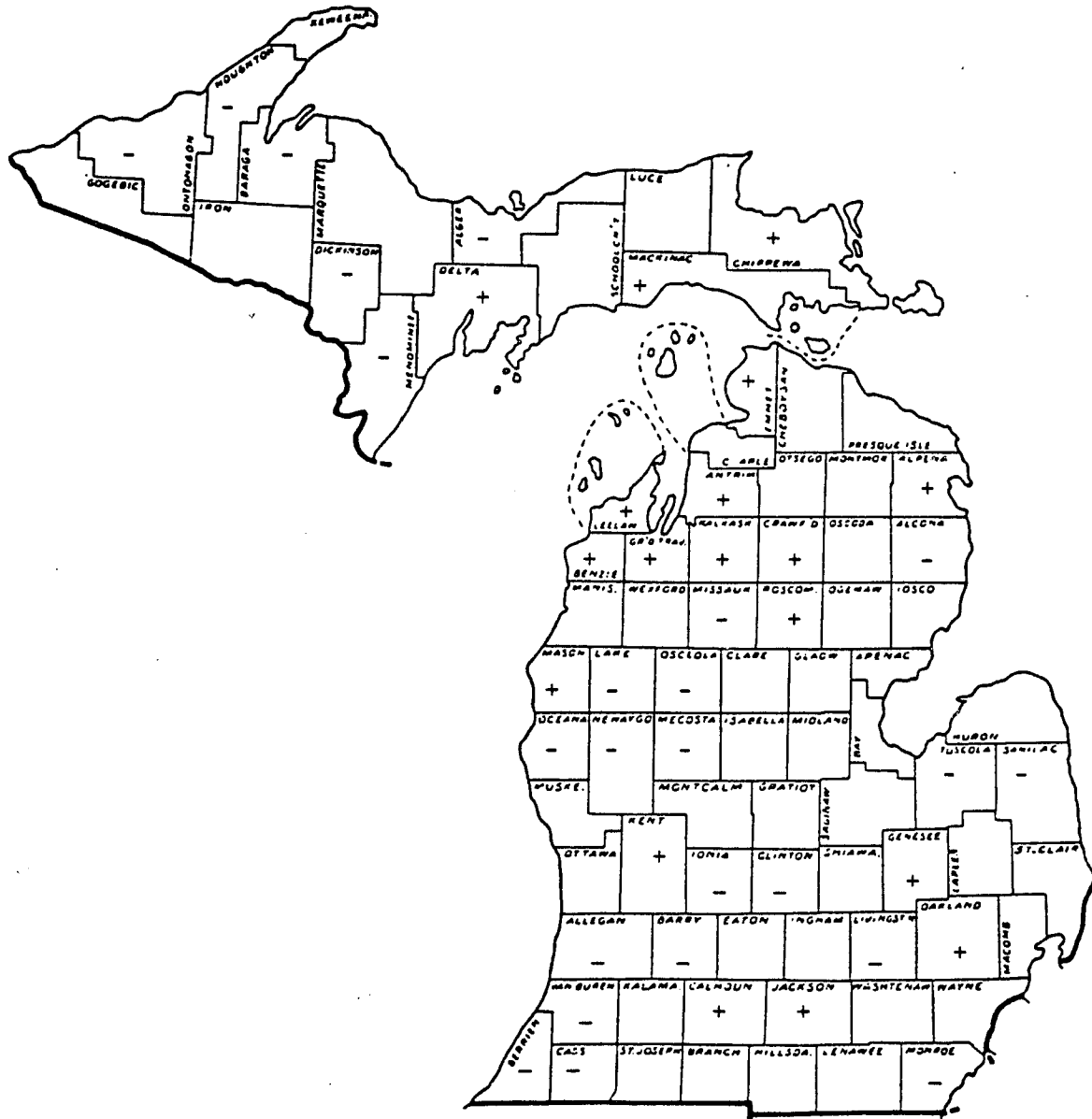


Figure 16. Family Restaurant Per Capita Sales Z-Scores 1986

number of counties in each category changed, year to year, decreasing the number of negative while slightly increasing the number of positive and middle counties.

The map revealed positive counties in small populated counties like Delta and large counties like Kent and Oakland. There is also a strong base of positive counties in destination tourism areas reaffirming the link between food service and tourism. The negative counties may be an indicator of a lack of supply in certain areas or attributable (in the tourism oriented counties) to camping and cookouts at the campsites. Other negative counties could be examined for travel access (highways etc.) and/or a reason to stop. If one notes the route of Interstate 75 from the Detroit area through the state, one notices that all the counties one would drive through on this route are middle or positive. Access may be an issue in that travelers may or may not be aware of family restaurant opportunities in the area. Obviously there are any number of reasons for these categories and this fact coincides with the need for a working knowledge of the area one is studying. Users of this research can utilize these tools and combine their worth their own knowledge. These tools will hopefully act as indicators or signals of issues or ideas that have perhaps been overlooked in the tourism planning and managing process.

The map could assist planners to evaluate data in alternative ways. The Z-scores and their interpretation on a county basis will help planners and managers to evaluate all segments of the tourism industry in their respective areas. Planners and managers who utilize this type of tool will enable themselves to extract the maximum information from the sales and use tax data. Users of the data should look for changes over time,

relationships with geographically similar or demographically similar counties. They should use these maps as tools with the fact and finding tools available to them.

The results of these analyses however, proved to be somewhat problematic. The basis for the use of the Z-score is the normal curve. If one reviews the numbers of counties that fall into the three categories, it indicates that the population is not normal and therefore the analyses is questionable. For example, one can see that family restaurant Z-score figures are skewed to the negative side (See Table 13) of the curve. If the population were normal, segments might be useful inferences might be made concerning tourism activity in Michigan counties.

This analysis was offered as an alternative method of analyzing the data. The Z-scores illustrated if a county is above or below the state average and serves as a measure of performance in different segments. Z-scores might also be helpful for comparison of different variable i.e. fast food compared to hotel/motel sales tax for each county to assess their performance in the different tourism segments. The analysis illustrates the use of both statistical and visual tools in the data synthesis process, re-emphasizing the need to use all types of facts and finding tools as complementary methods of utilizing data.

## CHAPTER 8

### EXPLORING SECONDARY DATA USING FACTOR ANALYSIS

Factor analysis is a procedure for investigating the possibility that a large number of variables can be described by a small number of factors. There are multiple uses for this statistical capability, but most frequent applications of the method falls into one of the following three categories: 1) exploratory uses, the exploration and detection of patterning of variables with a view to the discovery of new concepts and a possible reduction of data, 2) confirmatory uses, the testing of hypothesis about the structure of variables in terms of the expected number of significant factors and factor loadings, and 3) uses as a measuring device, the construction of indices to be used as new variables in later analysis (Miller, 1977). In this study, it is used in an exploratory way to continue to examine and evaluate the secondary data used.

The raw data matrix for these analyses (for both 1986 and 1983 data) are 83 counties by 15 variables in size containing 1245 pieces of information. An illustration of these matrices is provided in Tables 20 and 21, (see Volume 2, Appendices D and E). The variables in the matrix are annual figures for the eight original use and sales tax variables (secondary data) that have been previously identified in the study, plus population and six additional variables. The first is eating and drinking places sales, extracted from the Survey of Buying Power of Sales and Marketing Management (1984-1987) for the years 1983 and 1986. The other variables that have been utilized are taken from a study done by the United States Travel Data Center that was commissioned by the Michigan

Travel Bureau. These variables are county level travel expenditures, travel generated payroll, travel generated employment, state tax receipts and local tax receipts. The fifteenth variable used was county population based on the 1980 census. The reason for selecting the years 1986 and 1983 was based on the U.S.T.D.C. study, which focused on those years. The sales and use tax data were easily compiled into similar data to be used in the analysis. The question then becomes, where did the U.S.T.D.C. get the data? Obviously, the data were supplied by the state of Michigan. These U.S.T.D.C. report results will be analyzed in conjunction with sales and use tax data and population and eating and drinking place sales.

#### Correlation

Initial review of the 1983 correlation matrix indicated high positive correlations among almost all variables (Table 14 illustrates this matrix). As alluded to earlier, population was highly correlated with all variables in the correlation matrix ( $r = .8$  or above in 1983) with the exception of family restaurants ( $r = .555$ ). In 1986, the same general statement could be made with a few exceptions.

In 1983, family restaurants sales tax was clearly the least correlated with other variables in the correlation matrix. While family restaurant sales tax correlations were positive with all variables, its  $r$  value was well below that of the other variables (See Table 14).

In 1986, the correlation matrix changed significantly with the following variables indicating  $r$  values of  $\leq .8$  (See Table 15).

- Population and hotel/motel sales tax
- Population and sporting goods
- Taverns and clubs and hotel/motel sales tax

Table 14. Correlation Matrix 1983 Data

|                                 | <u>Population</u>               | <u>Sales Tax</u>                        | <u>Hotel/Motel<br/>Use Tax</u>               | <u>Sporting<br/>Goods</u>         | <u>Women's<br/>Clothing</u>               |
|---------------------------------|---------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------|-------------------------------------------|
| Population                      | 1.000                           |                                         |                                              |                                   |                                           |
| Hotel/Motel Sales Tax           | 0.814                           | 1.000                                   |                                              |                                   |                                           |
| Hotel/Motel Use Tax             | 0.916                           | 0.895                                   | 1.000                                        |                                   |                                           |
| Sporting Goods                  | 0.802                           | 0.750                                   | 0.872                                        | 1.000                             |                                           |
| Women's Clothing                | 0.938                           | 0.862                                   | 0.947                                        | 0.821                             | 1.000                                     |
| Men's/Boy's Clothing            | 0.885                           | 0.799                                   | 0.916                                        | 0.959                             | 0.884                                     |
| Family Restaurants              | 0.555                           | 0.539                                   | 0.627                                        | 0.864                             | 0.555                                     |
| Fast Food Restaurants           | 0.926                           | 0.798                                   | 0.918                                        | 0.929                             | 0.897                                     |
| Taverns & Clubs                 | 0.992                           | 0.799                                   | 0.913                                        | 0.818                             | 0.927                                     |
| Eating and Drinking Place Sales | 0.978                           | 0.833                                   | 0.941                                        | 0.898                             | 0.940                                     |
| Travel Expenditures             | 0.953                           | 0.860                                   | 0.934                                        | 0.713                             | 0.943                                     |
| Travel Generated Payroll        | 0.945                           | 0.837                                   | 0.906                                        | 0.667                             | 0.927                                     |
| Travel Generated Employment     | 0.951                           | 0.892                                   | 0.967                                        | 0.774                             | 0.960                                     |
| State Tax Receipts              | 0.939                           | 0.909                                   | 0.987                                        | 0.832                             | 0.962                                     |
| Local Tax Receipts              | 0.945                           | 0.836                                   | 0.905                                        | 0.665                             | 0.926                                     |
|                                 | <u>Men's/Boy's<br/>Clothing</u> | <u>Family<br/>Restaurants</u>           | <u>Fast<br/>Food Rest.</u>                   | <u>Taverns &amp;<br/>Clubs</u>    | <u>Eating and<br/>Drinking<br/>Places</u> |
| Men's/Boy's Clothing            | 1.000                           |                                         |                                              |                                   |                                           |
| Family Restaurants              | 0.778                           | 1.000                                   |                                              |                                   |                                           |
| Fast Food                       | 0.975                           | 0.734                                   | 1.000                                        |                                   |                                           |
| Taverns & Clubs                 | 0.896                           | 0.603                                   | 0.935                                        | 1.000                             |                                           |
| Eating and Drinking Place Sales | 0.953                           | 0.697                                   | 0.971                                        | 0.982                             | 1.000                                     |
| Travel Expenditures             | 0.822                           | 0.386                                   | 0.856                                        | 0.930                             | 0.912                                     |
| Travel Generated Payroll        | 0.787                           | 0.328                                   | 0.828                                        | 0.918                             | 0.891                                     |
| Travel Generated Employment     | 0.864                           | 0.468                                   | 0.887                                        | 0.933                             | 0.931                                     |
| State Tax Receipts              | 0.898                           | 0.558                                   | 0.910                                        | 0.928                             | 0.943                                     |
| Local Tax Receipts              | 0.786                           | 0.325                                   | 0.827                                        | 0.918                             | 0.890                                     |
|                                 | <u>Travel<br/>Expenditures</u>  | <u>Travel<br/>Generated<br/>Payroll</u> | <u>Travel<br/>Generated<br/>Expenditures</u> | <u>State<br/>Tax<br/>Receipts</u> | <u>Local<br/>Tax<br/>Receipts</u>         |
| Travel Expenditures             | 1.000                           |                                         |                                              |                                   |                                           |
| Travel Generated Payroll        | 0.997                           | 1.000                                   |                                              |                                   |                                           |
| Travel Generated Employment     | 0.993                           | 0.981                                   | 1.000                                        |                                   |                                           |
| State Tax Receipts              | 0.968                           | 0.948                                   | 0.991                                        | 1.000                             |                                           |
| Local Tax Receipts              | 0.997                           | 1.000                                   | 0.980                                        | 0.947                             | 1.000                                     |

Table 15. Correlation Matrix 1986 Data

|                                 | <u>Population</u>               | <u>Sales Tax</u>                        | <u>Hotel/Motel<br/>Use Tax</u>               | <u>Sporting<br/>Goods</u>         | <u>Women's<br/>Clothing</u>               |
|---------------------------------|---------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------|-------------------------------------------|
| Population                      | 1.000                           |                                         |                                              |                                   |                                           |
| Hotel/Motel Sales Tax           | 0.752                           | 1.000                                   |                                              |                                   |                                           |
| Hotel/Motel Use Tax             | 0.869                           | 0.937                                   | 1.000                                        |                                   |                                           |
| Sporting Goods                  | 0.686                           | 0.862                                   | 0.846                                        | 1.000                             |                                           |
| Women's Clothing                | 0.904                           | 0.814                                   | 0.863                                        | 0.655                             | 1.000                                     |
| Men's/Boy's Clothing            | 0.843                           | 0.885                                   | 0.910                                        | 0.933                             | 0.781                                     |
| Family Restaurants              | 0.957                           | 0.867                                   | 0.937                                        | 0.848                             | 0.897                                     |
| Fast Food Restaurants           | 0.913                           | 0.876                                   | 0.931                                        | 0.880                             | 0.850                                     |
| Taverns & Clubs                 | 0.985                           | 0.778                                   | 0.893                                        | 0.718                             | 0.882                                     |
| Eating and Drinking Place Sales | 0.974                           | 0.842                                   | 0.923                                        | 0.817                             | 0.896                                     |
| Travel Expenditures             | 0.952                           | 0.817                                   | 0.919                                        | 0.659                             | 0.910                                     |
| Travel Generated Payroll        | 0.950                           | 0.769                                   | 0.884                                        | 0.602                             | 0.900                                     |
| Travel Generated Employment     | 0.935                           | 0.890                                   | 0.964                                        | 0.741                             | 0.914                                     |
| State Tax Receipts              | 0.896                           | 0.947                                   | 0.990                                        | 0.822                             | 0.893                                     |
| Local Tax Receipts              | 0.950                           | 0.766                                   | 0.882                                        | 0.598                             | 0.899                                     |
|                                 | <u>Men's/Boy's<br/>Clothing</u> | <u>Family<br/>Restaurants</u>           | <u>Fast<br/>Food Rest.</u>                   | <u>Taverns &amp;<br/>Clubs</u>    | <u>Eating and<br/>Drinking<br/>Places</u> |
| Men's/Boy's Clothing            | 1.000                           |                                         |                                              |                                   |                                           |
| Family Restaurants              | 0.939                           | 1.000                                   |                                              |                                   |                                           |
| Fast Food                       | 0.965                           | 0.965                                   | 1.000                                        |                                   |                                           |
| Taverns & Clubs                 | 0.866                           | 0.965                                   | 0.914                                        | 1.000                             |                                           |
| Eating and Drinking Place Sales | 0.934                           | 0.993                                   | 0.964                                        | 0.979                             | 1.000                                     |
| Travel Expenditures             | 0.817                           | 0.918                                   | 0.894                                        | 0.932                             | 0.929                                     |
| Travel Generated Payroll        | 0.777                           | 0.893                                   | 0.866                                        | 0.921                             | 0.910                                     |
| Travel Generated Employment     | 0.868                           | 0.940                                   | 0.924                                        | 0.929                             | 0.942                                     |
| State Tax Receipts              | 0.908                           | 0.946                                   | 0.938                                        | 0.907                             | 0.938                                     |
| Local Tax Receipts              | 0.774                           | 0.892                                   | 0.863                                        | 0.921                             | 0.908                                     |
|                                 | <u>Travel<br/>Expenditures</u>  | <u>Travel<br/>Generated<br/>Payroll</u> | <u>Travel<br/>Generated<br/>Expenditures</u> | <u>State<br/>Tax<br/>Receipts</u> | <u>Local<br/>Tax<br/>Receipts</u>         |
| Travel Expenditures             | 1.000                           |                                         |                                              |                                   |                                           |
| Travel Generated Payroll        | 0.996                           | 1.000                                   |                                              |                                   |                                           |
| Travel Generated Employment     | 0.989                           | 0.973                                   | 1.000                                        |                                   |                                           |
| State Tax Receipts              | 0.949                           | 0.919                                   | 0.985                                        | 1.000                             |                                           |
| Local Tax Receipts              | 0.996                           | 1.000                                   | 0.972                                        | 0.917                             | 1.000                                     |



- Travel generated payroll and hotel/motel sales tax
- Hotel/motel sales tax and local tax receipts
- Sporting goods and women's clothes, travel expenditures and travel generated payroll
- Women's clothes and men's clothes
- Men's clothes and travel generated payroll and local tax receipts.

Family restaurant correlation coefficients changed significantly from 1983 to 1986 and was highly positively correlated with all variables in the 1986 correlation matrix. While some of these values are lower than  $r .8$ , correlations of all figures in 1986 are above  $r \geq .6$ . Table 15 illustrates this correlation matrix.

Both factor (principal components) analyses (for 1986 and 1983 data) were conducted using all fifteen variables previously discussed. Several criteria were decided on before the analysis. Eigenvalues were examined looking for the figures to be, greater than or equal to one. The eigenvalue itself is a summary statistic indicating the magnitude of the percentage of variance of a component. Eigenvalues of one or more explain at least one variable's worth of variance. These values are the latent roots of the correlation matrix and describe the percentage of variance explained. As a rule of thumb, the percent of total variance expected was greater than or equal to five percent. This figure refers to the percent of total variance explained. Finally, the criteria of component loadings of .7 or above are desired because loadings refer to the weighting of the components. The higher the loading the more that variable has in common with the pattern. McDonald (1985) defined loadings as regression weights of a variable on a common factor.

Based on the criteria previously indicated one factor was extracted from the analysis in 1986. This factor was the only one with an eigenvalue of greater than one. The percent of total variance explained by the factor was approximately ninety percent. Loadings for this factor ranged from a low of .818 (sporting goods) to a high of .984 (travel generated employment). Table 16 indicates the order in which the variables loaded on the factor.

Table 16 illustrates that these variables loadings are within a range of .166 and could be said to all be indicative of business activity. This factor could be labelled county economic development. Based on these results users of these variables might successfully utilize one variable most relevant to their business segment. An example of this would be a local neighborhood tavern using taverns and clubs sales tax as a planning tool or using fast food sales tax as an indicator of future activity in the fast food business segment. The correlation coefficients illustrated in Tables 14 and 15 could be considered indicative of the regression weights in simple regression models.

The high correlation figures, and high loadings on the factor makes one question the independence of the variables. One might evaluate the U.S.T.D.C. variables as subsets of the sales and use tax variables discussed in this report. This would be another indication that all the variables are indicating "county economic development." Additionally, communalities calculated for the variables indicate little uniqueness in any of these variables.

The 1983 analysis was conducted in the same manner as the 1986 analysis. Using the 1983 data two factors were extracted. The first

Table 16. 1986 Loadings

| Variables                       | Loadings |
|---------------------------------|----------|
| Travel Generated Employment     | .984     |
| Family Restaurants              | .983     |
| State Tax Receipts              | .983     |
| Eating and Drinking Place Sales | .982     |
| Hotel/Motel Use Tax             | .968     |
| Fast Food                       | .967     |
| Travel Expenditures             | .965     |
| Taverns & Clubs                 | .958     |
| Population                      | .957     |
| Travel Generated Payroll        | .943     |
| Local Tax Receipts              | .941     |
| Men's/boy's Clothing            | .928     |
| Women's Clothing                | .920     |
| Hotel/Motel Sales Tax           | .900     |
| Sporting Goods                  | .818     |

factor had an eigenvalue of 13.091 and the second 1.283. The percent of total variance explained was 87.3 for the first factor and 8.6 for the second factor. Table 17 illustrates the loadings for the two factors.

The first factor is difficult to interpret due to the way the factor loaded. The highest loadings were all for the variables obtained from the U.S.T.D.C. study. This may indicate methodological differences between variables in the analysis and points to problems with the data.

Additionally, there is no clear pattern exhibited in the data. the five U.S.T.D.C. variables are the highest loading variables in the factor, these variables are all travel and tourism oriented. The first factor also includes population, women's clothing and tavern's and clubs which would intuitively be associated with local businesses and residents. There is no clear indication made by this factor as to whether it is a tourism oriented variable or a local business variable.

The second factor loaded highly on sporting goods, family restaurants, men's/boy's clothing, fast food and eating and drinking place sales. These variables are normally associated with the local business environment. However, eating and drinking place sales, fast food, and men's/boy's clothing also loaded fairly high on the first factor. Communalities were also calculated for these variables and indicated little uniqueness. This indicates that these variables in addition to the 1986 variables are of problematic utility for this type of analysis.

One also notes that the family restaurant variable loading was very different in the 1986 analysis versus the 1983 analysis. In the 1986 analysis, family restaurants was the second highest loading variable in the factor. In the 1983 analysis, family restaurants loaded very low on

Table 17. 1983 Factor Loadings

| Variables                     | LOADINGS |          |
|-------------------------------|----------|----------|
|                               | Factor 1 | Factor 2 |
| Local Tax Receipts            | .972     | .226     |
| Travel Generated Payroll      | .972     | .228     |
| Travel Expenditures           | .956     | .289     |
| Travel Generated Employment   | .923     | .375     |
| State Tax Receipts            | .870     | .471     |
| Population                    | .856     | .469     |
| Women's Clothing              | .849     | .473     |
| Tavern's & Clubs              | .817     | .519     |
| Hotel/Motel Use Tax           | .809     | .548     |
| Hotel/Motel Sales Tax         | .774     | .443     |
| Eating & Drinking Place Sales | .765     | .628     |
| <hr/>                         |          |          |
| Fast Food                     | .685     | .698     |
| Men's/boy's Clothing          | .631     | .751     |
| Family Restaurants            | .108     | .978     |
| Sporting Goods                | .487     | .854     |

the first factor and high on the second. This could indicate a significant change in the data over those years. This could be an indication that family restaurants as a segment of the business market became more integrated into the overall economic environment between 1983 and 1986. Family restaurants may have been a more distinct segment in 1983 and then changed or this might serve as an additional indication of the instability of the data. Changes of that nature are often due to problems with the data.

### Conclusion

As discussed earlier, planners may utilize individual county sales and use tax data as indicators of future business activity. Simply put the users should not try to use all the variables available to them but instead use the one variable that is most relevant to their situation and business. A simple regression model might be a most useful method of forecasting with these variables. The high correlations, loadings and communalities are also indicative of the potential for a high degree of multi collinearity among the variables. These analyses indicate that users of these data (1986 and 1983) need to be aware of the limitations that exist when using secondary data.

## CHAPTER 9

### SUMMARY AND CONCLUSIONS

Based on the results of this study, one can judge the usefulness of secondary data by using a variety of tools. These tools, as described in the study, enable tourism planners and managers to extract maximum amount of information from a variety of data sources.

The Travel Management Information System (TMIS) proposed (See Figure 2) lays the ground work for the compilation, examination, analysis and distribution of these data. These tools can be categorized from simple to very complex. The abstracts that were constructed, though very in depth, are not beyond the understanding of most individuals. Other factors such as graphs, maps, etc. require users to attain expertise using statistics, microcomputers, and a variety of commercial software. As noted previously, these tools assist users to transform data from tables of figures into a more simplified and easier to understand format. To do this properly, a knowledge of statistical techniques may be necessary, i.e. Z-scores. Additional expertise may be required to use several of the tools in complementary fashion. As noted in Figure 2, this may require training of public and private tourism professionals.

To accurately judge the quality of the data examined in this study, it is appropriate to review a list of the objectives of the study.

- 1) To determine the limit and usefulness of various sales and use tax data as planning and decision making tools.
- 2) To determine if sales and use tax data can be transformed into more useful forms of data.

- 3) To determine other methods of presenting sales and use tax data that will ease the interpreting process for county/community tourism planners and managers.
- 4) To determine other areas of study based on the results and findings of this study.

Reviewing these objectives and the subsequent analysis, it can be said that these data are useful tools for tourism planning and managing decisions. They are perhaps most useful with an in-depth knowledge of the data and an in-depth knowledge of the counties where these data might be used. These data are collected through the Michigan Department of the Treasury from the tax reporting files and are extracted especially for the Michigan Travel, Tourism and Recreation Resources Center at Michigan State University (MTTRRC). These data are not available free of charge and must be purchased from the Department of the Treasury.

Review of the Tourism Management Information System illustrates the data sources and types and the potential users of each type of data. Sales and use tax figures are often used by planners and managers. These data are, as indicated in the data need survey, not always thought of as quality data. This report has illustrated some alternative methods for utilizing these data. The uses include development of statistical abstracts which provides methods of transforming the data and creating indices that have a more meaningful format to local planners and managers or which provide different insights not obvious in the raw data. The abstracts can be created for individual counties or for the state as a whole. The abstracts can be easily maintained and updated on a continuing basis with the use of microcomputers and appropriate software.



This study utilized the Lotus 123 software package. This is a readily available spreadsheet program that is easily understood and used on microcomputers. The use of this software allows the statistical abstracts constructed to be stored on disks thus eliminating the need for volumes of paper. As noted in the report, these abstracts contain many of figures and it is sometimes useful to use complementary tools to aid in interpreting the data. Graphs can easily be constructed and can make visual interpretation quick and definitive. Graphs used in conjunction with the abstracts allow county to county comparisons and highlight specific counties that may be viewed as representative tourism counties in the state. Graphs can be created using the Lotus 123 software.

The abstracts and graphs are all constructed in the synthesis phase of the tourism management information system. Based on the understandability of these tools, the information can be distributed to users, for practical application and further examination and analysis.

Additional analysis in this report took the form of mapping of Z-scores for all counties in the state which would allow users to continue to utilize sales and use tax data but examine it in a different way. By converting the sales and use tax data one can standardize the data and investigate different business classifications over time. The Z-scores could be calculated for any of the variables in the abstract. As was discussed, per capita sales figures were used to control for population and results indicated population and location are not the only factors necessary for tourism to be a component of county economic development. In this case, Z-scores were not especially useful because the population proved to be non-normal thus limiting the usefulness of the results.

What is evident from the study is that the raw data should be used in conjunction with alternative data forms and different tools to achieve the most useful results. Figures alone are often inconclusive, maps or graphs without the original data do not always tell the complete story. The bottom line is therefore, that data users should be able to manipulate the data into its most helpful form for their individual needs or find data that is most useful while also being alert to probable inconsistencies resulting from unusual circumstances or data irregularities.

The use of inferential statistics with these data may also be of assistance to users. These types of analyses, in the TMIS would be completed by university or college faculty and staff for use in the Michigan tourism industry. This not only requires proper analysis but presentation of the results. Proper presentation should mean that the results are usable by all segments of the industry.

In this same phase, higher level statistics (e.g. factor analysis) should be used to more completely examine the data and interpret the data beyond the capabilities of the tourism professional in the field who may or may not have adequate training and/or access to appropriate data processing facilities (e.g. computers, software) resources. Such analyses as were conducted in this study are indicative of these methods. Factor analysis can be used to streamline a variety of variables into simple patterns. These patterns, once analyzed could potentially yield a base of information to guide further research. In this analysis, one can note the high correlation of the variables for both 1983 and 1986. This fact in conjunction with the way the factor(s) in both analyses loaded indicated that users select the one best variable not relevant to their

business to use in planning and forecasting.

One can assume that the variables, which are highly correlated could be used individually to predict individual business segment activity, i.e fast food sales tax for fast food, in simple regression models. Multiple regression would not prove useful with this data set due to the probability of high multicollinearity among variables as was evidenced in the correlation matrices presented in Chapter 8.

Despite the limitations that exist with the data, tourism planners and managers could utilize them judiciously and attain good results. Forecasts of any kind involve risks, but a planner and/or manager who can utilize a variety of fact and finding tools will minimize these risks.

This study highlighted a tourism management information system that could be put into place and maintained in Michigan. The methods proposed in this study should be updated regularly and continuous. Based on the study's findings there are a variety of recommendations that should be considered to help make such a system a reality.

#### Recommendations

To properly implement a tourism management information system as has been suggested many details need to be handled. Initially, potential users of the data and analysts of the data should meet to discuss different data sources, types, and needs. The Governor's Conference on Tourism held annually, might be the most appropriate setting for such a meeting. This would also allow for potentially the most input from the largest variety of interested people. Using the results of such a meeting as a guide a study could be conducted by analysts to accurately assess the data needs and interpretation capabilities of data users. In conjunction

with this study, training sessions could be developed to assist potential users to gain the necessary skills to properly interpret and analyze data. Training sessions could be offered on a variety of topics such as: data availability (types and sources), data costs, proper utilization of data, assessment of individual data needs, evaluation of the quality of data, computer use, data resources, and information networking and data sharing. This could be done in county modules and/or different business segments i.e. food service, hotels, campgrounds, tourist attractions etc. to make the initial process simpler. Eventually, when each module is operating effectively, they could be integrated to develop one large system. Individuals from the MTTRRC, the Michigan Travel Bureau, and Michigan State University Cooperative Extension, etc. could facilitate this process.

Use of this type of system must also consider funding issues. Initial funding for the study might be obtained from the Travel Bureau. This would probably only be seed money and other sources and cost sharing for users would have to be considered. To make the system a reality, other factors must also be developed.

The first recommendation is to make sales and use tax data more available to tourism planners and managers. As noted previously, these data are extracted by special request by the MTTRRC. Additionally, if one wants to use such data there presently exists a time delay of many months. As most managers know timely data is a necessity for proper planning. To make these recommendations a reality the Michigan Department of the Treasury must be made aware of the need for the data, its form, and the time table necessary for its use.

The Michigan Department of Treasury could take steps to expedite the process. They (Treasury) could require out-of-state businesses to report taxes by county. This would not be costly to the state and it would provide better planning information by eliminating one of the data limitations. Chains within the state could also be required to report taxes in each county they operate in.

The Michigan Department of the Treasury could also develop more specific business classification categories. This could entail requiring companies that operate more than one business to report taxes for each business segment. Additionally, specific business categories could be required to report on specified time tables. This would assist to ensure that the data were consistent quarter to quarter and year to year. Such changes by the Michigan Department of the Treasury would greatly improve the data base.

Based on the results of the need study and on the education of potential users of the data, a readily available data base may be developed. This may also eliminate or reduce the dependence on outside sources such as the U.S.T.D.C. for locally applicable revenue figures. This is not meant to dismiss the usefulness of outside data sources but is a realistic assessment concerning the proper utilization of scarce resources. Basically, why should the state or the county spend money outside of the state for data that they already have?

This point introduces the next recommendation which calls for a network to be created between Michigan colleges and universities, etc. that have an interest in tourism. This network could provide the needed expertise in various parts of the state to assist in the development of

tourism. This assistance would take the form of analysis of data, its distribution in proper form to users and perhaps the training of planners and managers. Such institutions in Michigan as, Michigan State University (MSU), Grand Valley State University, Central Michigan, Western Michigan, Northwood Institute, etc. all have an interest in tourism. Additionally, MSU has cooperative extension office locations throughout the state. These offices have specialists on staff that can assist tourism planners and managers.

To assist in making the information system a reality, county and/or community organizations and individual businesses should collaborate and form an information network. Through the local tourism organization all related businesses would provide a variety of operating statistics to the local organization. A hotel, for instance would provide occupancy, average room rate and mix of demand figures; a restaurant would provide average check, customer count and menu information; and tourism attractions would provide visitor counts. These data would be reported to the regional association. This is currently done by the MTTRRC for lift ticket sales for downhill ski areas. The regional associations could collect and compile the data to reflect regional figures thus assuring the individual properties confidentiality. This might be difficult in some instances where a county has a small number of hotels, or properties etc. but in theory would provide association members with an immediate and locally applicable data base to utilize in their planning and managing efforts. The information sharing will add another dimension to the information system and provide a more extensive analysis of all data. This type of information sharing is now being used in some areas through

convention and visitor bureaus (CVB'S) i.e. Lansing Convention and Visitor Bureau is another example of this system.

These recommendations coincide with the Tourism Management Information System proposed and could provide the potential data users with an efficient local system to complement the large system and provide another applicable segment of the data base. In addition to using these data for local planning and managing, counties can use these data in dealings with state agencies when discussing economic development and assistance for local areas and as information when interacting with legislators to stress the importance of tourism in their area.

#### Future Uses of the Study

This study as indicated previously will have immediate and practical applications. Users can immediately examine the abstracts constructed and examine the other fact tools for planning and managing purposes.

Additionally, the study can be used as a guide and starting point for additional research. One such area would be to examine the differences between tourism economic development and tourism spending. The factor (principal components) analysis first highlighted this issue. The distinction noted is between spending in an area and the actual creation of another economic base for the county , i.e. the creation of jobs and sustaining tourism businesses that will be long term in nature. This can be an extremely important topic and has surfaced in other tourism development areas across the country i.e. Atlantic City, New Jersey. This area welcomed gambling as a economic development tool and was supposed to create jobs for local residents and assist in the economic development for the city. There is a considerable amount of discussion on this topic

concerning the success of this venture. While many of the Michigan counties are not concerned with gambling, they are concerned with sustained economic growth.

Another area for possible research is the study of methodological differences within the compilation of secondary data. A review of these methodologies would assist users to know the limitations and compatibility of different data sources.

A possible research study could be conducted studying the relationship between the food service industry and tourism. Such a study would assist in defining the specific segments of the industry that are directly involved in tourism and/or what portion of a food service operation's business can be attributed to tourism. Also important would be the attitudes of the operators themselves. It would be interesting to note if these operators see themselves as part of the overall tourism industry or as only a segment of the hospitality industry. Such a study would be very revealing and could assist in building a stronger relationship between industry segments.

This report also has an applicability to all fifty states. Assessments of secondary data and their sources should be conducted to properly inform tourism planners and managers of the resources available to them and help develop or refine their existing systems. The type of study would have basically the same usefulness on a national basis and could encourage a large number of county or community tourism professionals to demand better data and a means for obtaining that data.

The study as indicated earlier has immediate applications and an ongoing usefulness for the tourism professional. The information system



proposed, if implemented could provide the tourism industry with a useful tool to assist in developing the Michigan tourism industry. Efforts made in this study could also assist county/community level planners and managers to develop a stable economic base in their respective areas, by providing usable fact and finding tools.

Finally, there is much that can be done to improve the usefulness of secondary data for tourism planning purposes. Many of these steps as described earlier require little additional cost and could substantially improve the usefulness of secondary data. The availability of such an improved data base could assist both public and private tourism planners and managers to make better use of existing data.

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AN ANALYSIS OF MICHIGAN COUNTY SECONDARY DATA  
WITH RECOMMENDATIONS FOR UTILIZATION BY PUBLIC AND PRIVATE  
TOURISM PLANNERS AND MANAGERS

Volume II

By

Robert Mark O'Halloran

A DISSERTATION

Submitted to  
Michigan State University  
in partial fulfillment of the  
requirements for the degree of

DOCTOR OF PHILOSOPHY

Department of Park and Recreation Resources

1988

## **APPENDICES**

**APPENDIX A**  
**SECONDARY DATA SOURCES**

1. Indexing Services
  - a. Business Periodicals Index
  - b. Readers' Guide to Periodical Literature
  - c. Public Affairs Information Service Bulletin
2. Bibliographies and Finding Guides
  - a. "The Travel Research Bookshelf,"  
Journal of Travel Research
  - b. Bibliography of Tourism and Travel  
Research Studies, Reports and Articles
  - c. Travel Research Bibliography: A  
Bibliography of the Holdings of the  
Travel Reference Center
  - d. "Data Sources for Travel and Tourism  
Research," Tourism Marketing and  
Management Issues
  - e. Travel Data Locator Index
  - f. PATA Research Library Bibliography
  - g. Tourism and Vacation Travel in the United States
  - h. Tourism and Vacation Travel: State and  
Local Government Planning
  - i. Bibliography of Theses and  
Dissertations in Recreation and Parks
  - j. Bibliography of Hotel and Restaurant  
Administration and Related Subjects,  
The Cornell Hotel and Restaurant  
Administration Quarterly
  - k. "Tourism and the Social Sciences: A  
Bibliography," Annals of Tourism  
Research
3. Periodicals
  - a. The Travel Agent
  - b. Travel Weekly
  - c. Travel Trade
  - d. Travel Printout
  - e. ASTA Travel News
  - f. Hotel and Motel Management
  - g. The Cornell Hotel and Restaurant Administration  
Quarterly
  - h. Journal of Travel Research
  - i. Annals of Tourism Research
  - j. Journal of Leisure Research
  - k. Meetings and Conventions
  - l. Leisure Sciences
  - m. International Journal of Tourism Management
  - n. Ulrich's International Periodicals Directory
  - o. Business Publications Rates and Data
4. Trade Associations
5. Government
  - a. The National Tourism Policy Study
  - b. 1977 Census of Transportation: Travel During 1977
  - c. U.S. International Air Travel Statistics
  - d. Summary of Passport Statistics
  - e. 1977 Census of Service Industries: United States
  - f. 1977 Census of Service Industries:

## Other Service Industries

- g. "International Travel and Passenger Fares," Survey of Current Business
- h. The Third Nationwide Outdoor Recreation Plan
- 6. Yearbooks, Annuals, Handbooks, etc.
  - a. The Big Picture, World Travel Trends and Markets, 1980-81
  - b. Travel Market Yearbook
  - c. World Travel Statistics
  - d. Trends in the Hotel-Motel Industry
  - e. U.S. Lodging Industry: 1980 Edition
  - f. Travel, Tourism and Outdoor Recreation - A Statistical Digest, 1978 and 1979
  - g. Air Transport 1980
  - h. Traveler Accommodation Statistics
  - i. Travel Between Canada and Other Countries
  - j. PATA 1973 Annual Statistical Report
- 7. Proceedings
  - a. Research and the Changing World of Travel in the 1980's
  - b. Emerging Travel Markets
- 8. Other
  - a. Survey of State Travel Offices
  - b. The Tourist Business
  - c. McIntosh, Robert W. and Goeldner, C.R., Tourism, Principles, Practices, Philosophies
  - d. Canadian Travel Survey (Ottawa, Ontario, Canada: Canadian Government Office of Tourism)
  - e. Canadian Travel Research Notes
  - f. Colorado Ski and Winter Recreation Statistics
  - g. Economic Analysis of North American Ski Areas
  - h. National Travel Expenditure Study
  - i. National Travel Survey
  - j. Impact of Travel on State Economics
  - k. Destination USA, Volume I, Summary Report
  - l. A Conceptual Basis for the National Tourism Policy Study
  - m. National Tourism Policy Study, Ascertainment Phase, Report on the Ascertained Needs of the State and Local Government and Private Sectors of the Tourism and Travel Industry
  - n. National Tourism Policy Study Final Report
  - o. The Character and Volume of the U.S. Travel Agency Market
  - p. Hawkins, Donald E., Elwood L. Shafer and James M. Rovelstad, Summary and Recommendations: International Symposium on Tourism and the Next Decade

**APPENDIX B**  
**DATA NEED SURVEY**

Dear Tourism Professional:

I am conducting research to assess the existence of quality data available for county travel and tourism planners and forecasters. I would appreciate your cooperation in completing this survey which may assist you in your future planning needs.

1. What tourism planning/forecasting data do you currently use? (Please check all that apply)

☐ census tract      ☐ employment figures      ☐ penetration rates  
☐ sales tax      ☐ occupancy rates      ☐ mix of demand  
☐ use tax      ☐ productivity index  
☐ other (Please explain) \_\_\_\_\_

2. What tourism planning/forecasting data do you need most?

☐ census tract      ☐ employment figures      ☐ penetration rates  
☐ sales tax      ☐ occupancy rates      ☐ mix of demand  
☐ use tax      ☐ productivity index  
☐ other (Please explain) \_\_\_\_\_

3. What is your source for these data?

☐ Michigan Travel Bureau  
☐ Regional Tourism Association  
☐ Michigan Travel, Tourism, Recreation Resource Center (MSU)  
☐ Private firm  
☐ Library  
☐ Other  
☐ (Please explain) \_\_\_\_\_

4. Is sales/use tax data useful to you in your planning efforts?

☐ Yes      ☐ No

If not, how might it be made more useful to you?

☐ Transformed into sales figures      ☐ Made more available  
☐ Transformed into per capita figures      ☐ Monthly figures  
☐ Other  
☐ (Please explain) \_\_\_\_\_

5. Which of the following business data classifications are of greatest use to you in your planning/forecasting efforts? (Please rank. 1 = most important; 5 = average importance; 8 = least important)

☐ Tourism employment      ☐ Sporting goods sales tax  
☐ Family restaurant sales tax      ☐ Hotel/motel sales tax  
☐ Taverns and clubs sales tax      ☐ Hotel/motel use tax  
☐ Direct tourism expenditure      ☐ Fast food sales tax

6. Currently, how are tourism revenues forecasted in your county? Check any that apply

☐ National estimates      ☐ Trend extension  
☐ State estimates      ☐ Other  
☐ Regional estimates      ☐ (Please explain) \_\_\_\_\_  
☐ County estimates



## 7. What stage of development has tourism in your county reached?

☐ Advanced                      ☐ New  
☐ Developing                      ☐ Non-existent

## 8. Which state agencies do you rely on for tourism data?

☐ Dept. of Commerce                      ☐ Dept. of Natural Resources  
☐ Dept. of Transportation                      ☐ Dept. of Treasury

## 9. How important is tourism in your county's economy?

☐ Very important                      ☐ Somewhat important  
☐ Important                      ☐ Not important

## 10. Who, if anyone, does the tourism planning/forecasting for your county?

☐ Chamber of Commerce                      ☐ Other  
☐ Regional Tourism Assoc.                      (Please explain) \_\_\_\_\_  
☐ Visitors Bureau

## 11. What percentage of county/state/federal tourism budgets should be directed towards information gathering? (Check one in each column)

| <u>County</u>                          | <u>State</u>                           | <u>Federal</u>                         |
|----------------------------------------|----------------------------------------|----------------------------------------|
| <input type="checkbox"/> Less than 5%  | <input type="checkbox"/> Less than 5%  | <input type="checkbox"/> Less than 5%  |
| <input type="checkbox"/> 5-8%          | <input type="checkbox"/> 5-8%          | <input type="checkbox"/> 5-8%          |
| <input type="checkbox"/> 9-15%         | <input type="checkbox"/> 9-15%         | <input type="checkbox"/> 9-15%         |
| <input type="checkbox"/> 16-25%        | <input type="checkbox"/> 16-25%        | <input type="checkbox"/> 16-25%        |
| <input type="checkbox"/> More than 25% | <input type="checkbox"/> More than 25% | <input type="checkbox"/> More than 25% |

## 12. What level of experience do your county tourism planners have?

☐ 0-3 years                      ☐ more than 8 years  
☐ 4-8 years                      ☐ don't know

## 13. What is your level of education?

☐ High school                      ☐ College (Bachelor's)  
☐ College (Master's)                      ☐ College (Ph.D.)  
☐ Other  
 (Please explain) \_\_\_\_\_

## 14. Are you a member of your local/regional tourism association?

Yes: ☐ Local    ☐ Regional                      No ☐

## 15. As a tourism professional, at what level do you operate?

☐ State                      ☐ Management (private)  
☐ Federal                      ☐ Consulting (private)  
☐ County                      ☐ Other  
                                     (Please explain) \_\_\_\_\_

## 16. Please indicate the county or counties you work in:

\_\_\_\_\_

THANK YOU FOR YOUR COOPERATION

**APPENDIX C**

**CALCULATION OF NON-TOURISM AND TOURISM SALES  
(FAMILY RESTAURANTS)**

| COUNTY      | 1983<br>All Revenues | 1983<br>Tourism | 1984<br>All Revenues | 1984<br>Tourism | 1985<br>All Revenues | 1985<br>Tourism | 1986<br>All Revenues | 1986<br>Tourism |
|-------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|
| ALCONA      | 487,200              | 688,550         | 472,200              | 629,425         | 544,300              | 742,100         | 535,900              | 769,350         |
| ALGER       | 626,500              | 202,775         | 291,300              | 385,675         | 347,700              | 382,925         | 886,400              | 592,150         |
| ALLEGAN     | 8,671,800            | 3,332,275       | 9,189,000            | 2,802,275       | 9,387,700            | 3,386,450       | 9,209,800            | 3,905,850       |
| ALPENA      | 6,463,000            | 1,935,125       | 7,858,700            | 1,233,125       | 7,092,400            | 2,113,750       | 7,288,800            | 2,035,100       |
| ANTRIM      | 1,787,200            | 1,179,525       | 2,226,000            | 1,367,675       | 2,238,600            | 1,289,850       | 3,317,700            | 1,511,450       |
| AREHAC      | 992,200              | 1,005,350       | 1,184,200            | 678,750         | 1,168,700            | 1,261,300       | 1,529,500            | 1,215,900       |
| BARAGA      | 676,700              | 209,500         | 748,700              | 213,925         | 769,600              | 240,025         | 882,600              | 88,375          |
| BARRY       | 3,562,700            | 1,258,850       | 4,933,600            | 391,600         | 4,913,800            | "               | 3,110,100            | 1,122,600       |
| BAY         | 20,396,400           | 2,984,925       | 22,707,200           | 2,694,250       | 23,305,100           | 3,584,375       | 25,041,600           | 4,750,775       |
| BENZIE      | 2,806,000            | 1,626,900       | 3,286,100            | 1,287,000       | 3,178,500            | 1,508,175       | 3,673,800            | 1,286,450       |
| BERRIEN     | 17,734,300           | 5,159,825       | 19,817,900           | 3,758,800       | 18,719,300           | 5,025,650       | 19,714,800           | 7,153,000       |
| BRANCH      | 4,879,200            | 1,243,050       | 5,813,700            | 897,550         | 5,787,800            | 1,057,275       | 5,249,700            | 1,743,875       |
| CALHOUN     | 71,540,200           | 6,301,050       | 66,006,500           | 15,826,925      | 66,024,400           | 6,845,000       | 64,985,900           | 10,494,375      |
| CASS        | 1,778,300            | 145,075         | 1,848,500            | 62,800          | 1,688,600            | 321,575         | 1,909,400            | 86,775          |
| CHARLEVOIX  | 2,746,300            | 2,023,450       | 2,677,500            | 2,062,375       | 2,366,600            | 1,650,075       | 2,714,500            | 1,976,425       |
| CHEBOYGAN   | 1,890,600            | 1,088,650       | 2,011,700            | 1,179,500       | 1,905,100            | 1,195,325       | 1,873,300            | 1,944,950       |
| CHIPPewa    | 4,997,600            | 4,526,675       | 7,547,700            | 2,236,800       | 6,926,800            | 2,592,000       | 6,250,400            | 4,018,025       |
| CLARE       | 2,470,700            | 737,350         | 2,619,300            | 626,475         | 2,450,300            | 849,600         | 3,328,500            | 1,056,050       |
| CLINTON     | 5,098,300            | 718,825         | 3,978,500            | 683,300         | 3,861,800            | 745,450         | 4,033,800            | 767,175         |
| CRAWFORD    | 1,459,100            | 1,010,775       | 2,496,600            | 924,800         | 2,682,400            | 914,700         | 2,658,200            | 876,575         |
| DELTA       | 9,817,000            | 1,415,900       | 9,532,500            | 2,139,650       | 9,904,000            | 1,648,125       | 9,562,600            | 2,400,050       |
| DICKINSON   | 2,290,200            | 389,150         | 2,402,500            | 15,100          | 2,359,800            | 650,350         | 2,234,100            | 423,425         |
| EATON       | 10,172,700           | 995,850         | 11,093,400           | 1,683,025       | 14,157,500           | 1,790,450       | 15,589,500           | 1,914,325       |
| EMMET       | 5,179,100            | 4,193,525       | 4,526,700            | 5,081,550       | 4,254,800            | 6,047,900       | 4,294,300            | 5,623,475       |
| GENESSE     | 86,000,000           | 11,222,050      | 100,013,400          | "               | 104,613,900          | 13,839,075      | 114,488,100          | 11,869,750      |
| GLADWIN     | 2,240,300            | 983,200         | 2,382,800            | 1,510,625       | 3,026,500            | 1,202,825       | 3,126,900            | 1,399,700       |
| GOGENIC     | 1,339,200            | 112,325         | 2,023,400            | 132,075         | 2,502,600            | 66,575          | 2,434,400            | 301,650         |
| GRAND TRAV. | 18,512,200           | 10,744,275      | 24,765,800           | 7,720,650       | 27,775,500           | 6,323,175       | 26,897,200           | 9,595,750       |

| COUNTY     | 1983<br>All Revenues | 1983<br>Tourism | 1984<br>All Revenues | 1984<br>Tourism | 1985<br>All Revenues | 1985<br>Tourism | 1986<br>All Revenues | 1986<br>Tourism |
|------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|
| GRATOIT    | 4,531,900            | 333,700         | 3,945,300            | 287,525         | 4,086,200            | 726,975         | 3,945,400            | 653,200         |
| HILLSDALE  | 6,489,500            | 2,730,625       | 8,215,600            | 860,975         | 7,245,100            | 1,334,350       | 7,271,700            | 1,509,100       |
| HOUGHTON   | 2,592,300            | 841,075         | 2,450,600            | 533,700         | 2,123,900            | 728,225         | 2,005,600            | 740,025         |
| MUSON      | 4,467,100            | 1,890,075       | 5,318,600            | 1,806,100       | 5,246,200            | 2,379,150       | 5,066,800            | 2,119,325       |
| INGHAM     | 53,830,800           | 3,823,100       | 60,655,500           | 2,088,075       | 59,772,400           | 5,390,000       | 60,932,400           | 9,541,350       |
| IONIA      | 3,586,800            | 695,275         | 4,351,500            | 359,950         | 3,264,800            | 596,875         | 3,398,600            | 486,775         |
| IOSCO      | 32,244,400           | *               | 3,915,500            | 2,277,000       | 3,872,000            | 2,878,775       | 4,266,500            | 2,242,325       |
| IRON       | 1,563,100            | 872,525         | 2,344,100            | 585,875         | 2,253,200            | 689,950         | 2,485,700            | 634,600         |
| ISABELLA   | 9,382,600            | 2,654,150       | 11,640,100           | 2,804,575       | 11,041,600           | 1,349,900       | 10,412,400           | 2,810,850       |
| JACKSON    | 32,517,600           | 4,030,675       | 35,753,500           | 4,603,800       | 38,174,200           | 3,975,275       | 39,924,300           | 5,185,075       |
| KALAMAZOO  | 34,846,100           | 2,809,575       | 38,995,900           | 2,835,675       | 38,513,000           | 3,160,525       | 40,484,200           | 2,381,625       |
| KALKASKA   | 2,373,800            | 792,375         | 2,883,300            | 950,950         | 3,167,400            | 1,040,900       | 3,343,500            | 600,525         |
| KENT       | 150,473,800          | *               | 131,554,000          | *               | 145,761,100          | 7,838,000       | 144,624,900          | 15,099,975      |
| KEMEEENAW  | 18,900               | 189,200         | 133,700              | 275,650         | 152,400              | 192,900         | 76,900               | 248,600         |
| LAKE       | 482,000              | 322,075         | 470,600              | 279,425         | 474,400              | 433,650         | 629,700              | 388,000         |
| LAPEER     | 10,253,100           | 831,925         | 10,265,000           | 2,184,550       | 10,891,200           | 925,775         | 10,834,400           | 1,790,450       |
| LEELANAU   | 507,800              | 1,233,075       | 1,850,200            | 1,892,925       | 1,949,100            | 2,299,800       | 2,116,700            | 2,331,750       |
| LENAWEE    | 13,106,800           | 2,307,475       | 15,008,700           | 1,212,425       | 16,001,800           | 1,872,525       | 15,834,800           | 2,975,375       |
| LIVINGSTON | 8,441,200            | 1,447,850       | 9,600,200            | 1,101,700       | 10,334,100           | 1,668,775       | 10,726,900           | 1,060,075       |
| LUCE       | 669,000              | 123,500         | 620,000              | 314,500         | 718,600              | 310,950         | 684,600              | 528,000         |
| MACCKINAC  | 974,100              | 4,261,225       | 1,314,200            | 4,327,125       | 1,874,000            | 4,478,375       | 1,790,200            | 4,887,700       |
| MACOMB     | 178,616,700          | 20,919,725      | 188,379,900          | *               | 152,996,700          | 20,457,550      | 166,855,900          | 18,091,725      |
| MANISTEE   | 2,271,500            | 900,125         | 2,546,600            | 993,750         | 2,738,400            | 1,051,575       | 2,964,600            | 1,142,250       |
| MARQUETTE  | 12,575,100           | 2,171,325       | 12,315,000           | 1,676,550       | 13,291,700           | 2,352,375       | 14,082,800           | 2,995,350       |
| MASON      | 5,890,900            | 2,924,350       | 4,282,400            | 3,160,375       | 4,529,900            | 3,817,375       | 4,050,300            | 3,675,325       |
| MECOSTA    | 3,096,800            | 307,025         | 3,363,600            | 214,900         | 3,200,600            | 493,050         | 3,390,700            | 1,005,075       |
| MEMONINEE  | 2,394,300            | 733,900         | 3,375,500            | 555,300         | 3,495,000            | 40,950          | 2,206,600            | 770,850         |
| MIDLAND    | 11,426,600           | 2,221,925       | 12,935,500           | *               | 10,619,000           | 1,590,675       | 12,597,600           | 763,375         |

| COUNTY      | 1983<br>All Revenues | 1983<br>Tourism | 1984<br>All Revenues | 1984<br>Tourism | 1985<br>All Revenues | 1985<br>Tourism | 1986<br>All Revenues | 1986<br>Tourism |
|-------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|
| MISSAULKEE  | 625,700              | 199,475         | 568,200              | 186,400         | 706,200              | 168,550         | 763,800              | 177,800         |
| MONROE      | 8,661,100            | 1,759,175       | 8,582,000            | 1,049,575       | 9,466,300            | 1,191,350       | 9,485,900            | 1,855,750       |
| MONTICALLY  | 4,282,400            | 1,546,525       | 5,347,400            | 1,112,800       | 6,062,800            | 2,437,450       | 7,189,000            | 2,347,575       |
| MONTI       | 762,900              | 786,175         | 968,500              | 657,900         | 1,032,900            | 669,650         | 1,177,800            | 1,397,575       |
| MUSKEGON    | 19,016,900           | 3,807,000       | 24,593,600           | 2,590,625       | 23,601,200           | 3,041,150       | 24,103,700           | 3,319,750       |
| NEWAYGO     | 3,690,500            | 1,133,300       | 4,046,200            | 1,061,250       | 4,276,300            | 1,165,025       | 4,303,700            | 1,205,850       |
| OAKLAND     | 297,039,300          | 23,912,625      | 332,164,400          | *               | 350,693,000          | 22,655,625      | 365,897,200          | 37,061,525      |
| OCEANA      | 1,471,200            | 662,750         | 1,659,600            | 937,075         | 1,845,400            | 1,040,925       | 1,764,600            | 1,580,825       |
| OGENAW      | 2,696,400            | 2,906,750       | 5,196,100            | 828,000         | 2,718,400            | 1,207,600       | 2,930,000            | 1,220,825       |
| ONTONAGON   | 1,164,200            | 48,800          | 934,800              | 257,725         | 885,100              | 348,025         | 994,500              | 314,975         |
| OSCEOLA     | 1,566,900            | 527,775         | 1,446,600            | 420,200         | 1,535,600            | 579,250         | 1,789,000            | 512,775         |
| OSCODA      | 928,300              | 663,325         | 1,036,500            | 336,625         | 966,500              | 332,275         | 846,100              | 481,575         |
| OSTEGO      | 7,371,100            | 958,425         | 4,607,300            | 1,162,650       | 4,477,800            | 1,798,375       | 4,784,000            | 1,634,850       |
| OTTAWA      | 18,902,300           | 3,971,775       | 20,309,500           | 3,308,525       | 23,968,600           | 7,589,275       | 30,261,500           | 6,239,225       |
| PRES. IS.   | 788,300              | 346,875         | 894,700              | 435,200         | 1,020,200            | 846,475         | 1,180,400            | 794,225         |
| ROSCOMMON   | 2,840,000            | 1,472,800       | 2,768,300            | 1,645,775       | 2,997,600            | 1,861,800       | 3,153,300            | 2,164,450       |
| SAGINAW     | 40,686,300           | 11,362,775      | 45,040,200           | 10,224,125      | 48,232,100           | 13,235,000      | 49,433,600           | 15,650,675      |
| ST. CLAIR   | 20,467,800           | 4,732,875       | 22,252,700           | 4,514,100       | 23,363,200           | 5,215,800       | 25,695,700           | 6,231,750       |
| ST. JOSEPH  | 12,688,600           | 2,750,275       | 14,403,000           | 2,129,225       | 14,293,100           | 1,403,875       | 11,651,500           | 962,050         |
| SANILAC     | 2,262,200            | 869,775         | 2,709,600            | 749,925         | 2,789,000            | 1,650,950       | 3,401,800            | 1,106,525       |
| SCHOOLCRAFT | 598,500              | 862,125         | 619,300              | 854,750         | 827,700              | 681,800         | 596,400              | 534,900         |
| SHIAWASSEE  | 8,052,300            | 1,219,950       | 9,310,700            | 821,500         | 8,842,600            | 1,365,775       | 9,589,000            | 1,460,425       |
| TUSCOLA     | 5,188,000            | 618,200         | 4,987,800            | 684,300         | 4,654,400            | 761,000         | 4,439,800            | 426,075         |
| VAN BUREN   | 6,372,100            | 2,040,575       | 5,437,900            | 2,411,175       | 6,306,300            | 2,426,675       | 6,637,900            | 1,820,300       |
| WASTENAW    | 47,802,800           | 3,139,675       | 51,895,900           | 2,519,900       | 56,399,500           | 6,944,625       | 59,846,200           | 6,772,275       |
| WAYNE       | 409,354,800          | 30,184,025      | 457,452,500          | 34,182,675      | 445,542,400          | 31,925,925      | 479,732,200          | 14,418,100      |
| WEXFORD     | 5,456,000            | 1,043,000       | 4,941,300            | 1,282,725       | 5,479,700            | 373,600         | 4,084,400            | 995,925         |

**APPENDIX D**  
**DATA MATRIX 1983 DATA**

| COUNTY    | POPULATION | MOTEL/MOTEL<br>SALES TAX | MOTEL/MOTEL<br>USE TAX | SPORTING<br>GOODS | WOMEN'S<br>CLOTHING | MEN'S/BOY'S<br>CLOTHING | FAMILY<br>RESTAURANTS | FAST<br>FOOD | TAVERNS&<br>CLUBS | EATING &<br>DRINKING | TRAVEL<br>EXPENDITURES | TRAVEL GENERATED<br>PAYROLL | TRAVEL GENERATED<br>EMPLOYMENT |
|-----------|------------|--------------------------|------------------------|-------------------|---------------------|-------------------------|-----------------------|--------------|-------------------|----------------------|------------------------|-----------------------------|--------------------------------|
| ALCONA    | 9740       | 11209                    | 15407                  | 14178             | 583                 | 0                       | 47030                 | 9357         | 58961             | 3484                 | 23852000               | 3624000                     | 313                            |
| ALGER     | 9225       | 13232                    | 58302                  | 1928              | 1768                | 0                       | 33171                 | 1518         | 108695            | 3447                 | 14882000               | 2590000                     | 343                            |
| ALLEGAN   | 81555      | 62439                    | 91327                  | 13984             | 31909               | 29878                   | 480163                | 84147        | 295567            | 22005                | 32746000               | 5577000                     | 734                            |
| ALPENA    | 32315      | 45768                    | 60563                  | 67967             | 36583               | 15808                   | 535925                | 87869        | 110123            | 15798                | 23900000               | 4162000                     | 527                            |
| ANTRIM    | 16194      | 74200                    | 86711                  | 34380             | 0                   | 1500                    | 118669                | 7025         | 100141            | 5689                 | 44149000               | 7394000                     | 878                            |
| AREMAC    | 14706      | 36445                    | 38766                  | 53311             | 0                   | 5829                    | 79902                 | 80035        | 85091             | 6286                 | 27301000               | 4392000                     | 474                            |
| BARAGA    | 8484       | 4498                     | 7517                   | 7001              | 1595                | 0                       | 35448                 | 9122         | 23718             | 2693                 | 3202000                | 531000                      | 63                             |
| BARRY     | 45781      | 3599                     | 4273                   | 57368             | 5339                | 1230                    | 192862                | 17132        | 87239             | 7243                 | 13158000               | 1968000                     | 154                            |
| BAY       | 119881     | 15284                    | 83905                  | 255344            | 200336              | 19688                   | 935253                | 253923       | 418862            | 54272                | 23068000               | 3945000                     | 490                            |
| BENZIE    | 11295      | 11094                    | 35508                  | 16322             | 11664               | 8898                    | 177316                | 2518         | 30084             | 5824                 | 12577000               | 2118000                     | 251                            |
| BERRIEN   | 171276     | 137296                   | 171105                 | 156036            | 100339              | 174763                  | 915765                | 558480       | 615126            | 76733                | 84115000               | 15134000                    | 1702                           |
| BRANCH    | 40188      | 6598                     | 28150                  | 49485             | 19515               | 22493                   | 244890                | 31377        | 92159             | 11494                | 14996000               | 2368000                     | 242                            |
| CLAMOUN   | 141557     | 56165                    | 128781                 | 98246             | 50981               | 20450                   | 3113650               | 439483       | 366195            | 76210                | 40075000               | 7209000                     | 914                            |
| CASS      | 49499      | 2661                     | 25841                  | 10181             | 17869               | 11523                   | 76935                 | 57638        | 193742            | 15178                | 9466000                | 1537000                     | 167                            |
| CHARLVX.  | 19907      | 191266                   | 171654                 | 13312             | 22952               | 0                       | 190790                | 38843        | 62486             | 7603                 | 73004000               | 12821000                    | 1713                           |
| CHEBOY.   | 20649      | 34219                    | 103590                 | 16077             | 3086                | 7174                    | 119170                | 57157        | 94564             | 14802                | 36874000               | 6450000                     | 761                            |
| CHIPP.    | 29029      | 31996                    | 105018                 | 42982             | 1721                | 12432                   | 380971                | 71201        | 146573            | 11037                | 27863000               | 4845000                     | 647                            |
| CLARE     | 23822      | 53632                    | 28232                  | 2022              | 5251                | 14839                   | 128322                | 29688        | 99303             | 6861                 | 31179000               | 5024000                     | 533                            |
| CLINTON   | 55893      | 193                      | 13722                  | 6840              | 17897               | 0                       | 232685                | 13854        | 158043            | 13527                | 3887000                | 559000                      | 69                             |
| CRAWFORD  | 9465       | 75690                    | 120612                 | 10360             | 8113                | 0                       | 98795                 | 38718        | 60104             | 7902                 | 45604000               | 7790000                     | 988                            |
| DELTA     | 38947      | 59543                    | 98826                  | 45796             | 220417              | 19260                   | 449316                | 50725        | 202021            | 16510                | 32130000               | 5616000                     | 750                            |
| DICKIN.   | 25341      | 47957                    | 50414                  | 20501             | 37008               | 29942                   | 107174                | 76576        | 107082            | 10302                | 19159000               | 3393000                     | 459                            |
| EATON     | 88337      | 158254                   | 9477                   | 120328            | 78183               | 40160                   | 446742                | 75312        | 176432            | 43025                | 32360000               | 5527000                     | 762                            |
| EMMET     | 22992      | 166430                   | 383223                 | 141267            | 56994               | 4515                    | 374905                | 67595        | 25534             | 17761                | 108654000              | 19145000                    | 2579                           |
| GENESSE   | 450449     | 131919                   | 305560                 | 867447            | 411458              | 352698                  | 3888882               | 1185625      | 1392326           | 222705               | 99800000               | 17277000                    | 2156                           |
| GLADWIN   | 19957      | 11892                    | 7035                   | 14623             | 7591                | 0                       | 128940                | 17056        | 55422             | 5794                 | 40638000               | 6063000                     | 464                            |
| GOGENIC   | 19686      | 76341                    | 81397                  | 27633             | 11265               | 9700                    | 58061                 | 36109        | 92591             | 6613                 | 34483000               | 5964000                     | 773                            |
| GR. TRAV. | 54899      | 282033                   | 519120                 | 229351            | 90381               | 85034                   | 1170259               | 181726       | 264662            | 41222                | 154898000              | 27465000                    | 3720                           |
| GRATOIT   | 40448      | 2750                     | 31908                  | 16334             | 234150              | 14503                   | 194624                | 63218        | 74698             | 14666                | 8991000                | 1647000                     | 187                            |

| COUNTY   | POPULATION | HOTEL/HOTEL<br>SALES TAX | HOTEL/HOTEL<br>USE TAX | SPORTING<br>GOODS | WOMEN'S<br>CLOTHING | MEN'S/BOY'S<br>CLOTHING | FAMILY<br>RESTAURANTS | FAST<br>FOOD | TAVERNS&<br>CLUBS | EATING &<br>DRINKING | TRAVEL<br>EXPENDITURES | TRAVEL GENERATED<br>PAYROLL | TRAVEL GENERATED<br>EMPLOYMENT |
|----------|------------|--------------------------|------------------------|-------------------|---------------------|-------------------------|-----------------------|--------------|-------------------|----------------------|------------------------|-----------------------------|--------------------------------|
| HILLSD.  | 42071      | 3412                     | 11356                  | 16450             | 18100               | 18088                   | 368805                | 5387         | 81436             | 10640                | 12107000               | 1796000                     | 157                            |
| HOUGHTON | 37872      | 61508                    | 63836                  | 41836             | 5105                | 8772                    | 137335                | 24747        | 209885            | 16518                | 26936000               | 4702000                     | 613                            |
| HURON    | 36459      | 67379                    | 49673                  | 66761             | 19966               | 12957                   | 254287                | 50499        | 140718            | 11723                | 32095000               | 5326000                     | 637                            |
| INGHAM   | 275520     | 73255                    | 131415                 | 196407            | 429337              | 258976                  | 2306156               | 966386       | 1283128           | 163994               | 64808000               | 12866000                    | 1247                           |
| IONIA    | 51815      | 60760                    | 36432                  | 19180             | 7969                | 10811                   | 171283                | 118167       | 246802            | 12008                | 19105000               | 3308000                     | 449                            |
| IOSCO    | 28349      | 26228                    | 80488                  | 28025             | 20977               | 0                       | 499575                | 54849        | 120916            | 10384                | 55848000               | 8746000                     | 850                            |
| IRON     | 13635      | 9095                     | 127980                 | 8987              | 13234               | 9120                    | 97425                 | 13340        | 65223             | 4855                 | 25459000               | 4507000                     | 623                            |
| ISABELLA | 54110      | 60874                    | 86246                  | 78348             | 55926               | 23377                   | 481470                | 129204       | 218160            | 27955                | 30012000               | 5249000                     | 695                            |
| JACKSON  | 151495     | 82111                    | 162475                 | 115269            | 21946               | 108163                  | 1461931               | 496849       | 484508            | 52866                | 54343000               | 10004000                    | 1213                           |
| KALAMAZ. | 212378     | 167467                   | 150269                 | 233362            | 267973              | 469700                  | 1506227               | 1280214      | 621938            | 121214               | 82141000               | 16054000                    | 1723                           |
| KALKAS.  | 10952      | 16528                    | 14721                  | 8752              | 713                 | 0                       | 126647                | 611          | 37072             | 4659                 | 8902000                | 1464000                     | 173                            |
| KENT     | 444506     | 628282                   | 639542                 | 636491            | 2403822             | 363664                  | 5964573               | 796261       | 1394344           | 238307               | 262129000              | 48535000                    | 6157                           |
| KEMEEHAW | 1963       | 17451                    | 26083                  | 0                 | 0                   | 0                       | 8324                  | 33           | 8045              | 1060                 | 9329000                | 1617000                     | 212                            |
| LAKE     | 7711       | 29075                    | 47479                  | 11552             | 0                   | 0                       | 32163                 | 20429        | 75285             | 4288                 | 49643000               | 7707000                     | 708                            |
| LAPEER   | 70038      | 1158                     | 35088                  | 10827             | 25855               | 11174                   | 443401                | 85427        | 115921            | 20852                | 9543000                | 1524000                     | 186                            |
| LEELAN.  | 14007      | 95581                    | 137722                 | 9412              | 162                 | 0                       | 69635                 | 12699        | 128245            | 5831                 | 54899000               | 9371000                     | 1182                           |
| LENAAWEE | 89948      | 34925                    | 18057                  | 62972             | 37161               | 39695                   | 616571                | 120295       | 231530            | 36368                | 29039000               | 4492000                     | 427                            |
| LIV.     | 100289     | 35718                    | 2285                   | 74410             | 29470               | 14577                   | 395562                | 77015        | 151189            | 41537                | 14117000               | 2326000                     | 267                            |
| LUCE     | 6659       | 65095                    | 13479                  | 6751              | 0                   | 0                       | 31700                 | 9291         | 16209             | 1816                 | 4246000                | 729000                      | 96                             |
| MACKINAC | 10178      | 529023                   | 251821                 | 31393             | 542                 | 737                     | 209413                | 49551        | 79818             | 7282                 | 141168000              | 25242000                    | 3561                           |
| MACOMB   | 694600     | 144117                   | 338212                 | 696028            | 279867              | 752376                  | 7981457               | 1315644      | 2510811           | 351670               | 135530000              | 23642000                    | 2699                           |
| MANISTEE | 23019      | 66209                    | 84237                  | 18368             | 11073               | 18363                   | 126865                | 42067        | 150839            | 5769                 | 30091000               | 5192000                     | 674                            |
| MARQ.    | 74101      | 76614                    | 82435                  | 100788            | 59163               | 3825                    | 589857                | 294397       | 262715            | 35900                | 40765000               | 7692000                     | 902                            |
| MASON    | 26365      | 23605                    | 84854                  | 43131             | 11517               | 29186                   | 352610                | 84767        | 117956            | 14596                | 32275000               | 5330000                     | 611                            |
| MECOSTA  | 36961      | 35118                    | 62234                  | 68760             | 2348                | 23345                   | 136153                | 79766        | 146372            | 21004                | 41489000               | 6610000                     | 686                            |
| MEWOM.   | 26201      | 27764                    | 20960                  | 6424              | 9026                | 0                       | 125128                | 60993        | 107103            | 11879                | 7366000                | 1203000                     | 141                            |
| MIDLAND  | 73578      | 60266                    | 137467                 | 103188            | 63722               | 150041                  | 545941                | 24185        | 150378            | 23121                | 46187000               | 8343000                     | 1090                           |
| MISSAUK  | 10009      | 9666                     | 4855                   | 3410              | 1255                | 0                       | 3307                  | 12704        | 41172             | 2148                 | 4077000                | 614000                      | 52                             |
| MONROE   | 134659     | 35661                    | 49955                  | 125961            | 20621               | 34331                   | 416811                | 72555        | 338760            | 38107                | 22523000               | 3939000                     | 483                            |



| COUNTY    | POPULATION | HOTEL/MOTEL<br>SALES TAX | HOTEL/MOTEL<br>USE TAX | SPORTING<br>GOODS | WOMEN'S<br>CLOTHING | MEN'S/BOY'S FAMILY<br>CLOTHING | FAST<br>RESTAURANTS | TAVERNS& EATING &<br>CLUBS DRINKING | TRAVEL<br>EXPENDITURES | TRAVEL GENERATED<br>PAYROLL | TRAVEL GENERATED<br>EMPLOYMENT |           |       |
|-----------|------------|--------------------------|------------------------|-------------------|---------------------|--------------------------------|---------------------|-------------------------------------|------------------------|-----------------------------|--------------------------------|-----------|-------|
| MONTCALM  | 47555      | 10300                    | 7699                   | 73076             | 25926               | 0                              | 233157              | 34561                               | 143979                 | 16451                       | 11548000                       | 1734000   | 162   |
| MONTM.    | 7492       | 15578                    | 17686                  | 5919              | 0                   | 1902                           | 61963               | 10267                               | 39437                  | 4232                        | 17047000                       | 2650000   | 245   |
| MUSKEGON  | 157589     | 71947                    | 100828                 | 184461            | 35217               | 99762                          | 912956              | 397686                              | 433520                 | 63004                       | 45003000                       | 8268000   | 940   |
| NEWAYGO   | 34917      | 334308                   | 10655                  | 32850             | 42838               | 46185                          | 192952              | 41796                               | 90337                  | 9986                        | 8976000                        | 1396000   | 142   |
| OAKLAND   | 1011793    | 850355                   | 1504255                | 2539943           | 3462843             | 2334271                        | 12838077            | 3838870                             | 3212934                | 677150                      | 598666000                      | 112914000 | 13572 |
| OCEAKA    | 22002      | 14069                    | 21684                  | 18694             | 0                   | 0                              | 85358               | 18615                               | 89704                  | 4858                        | 8882000                        | 1489000   | 176   |
| OGENAW    | 16436      | 13184                    | 15377                  | 11290             | 12928               | 6521                           | 224126              | 31544                               | 55989                  | 3501                        | 22385000                       | 3428000   | 304   |
| ONTON     | 9861       | 12316                    | 69164                  | 6494              | 0                   | 8074                           | 48520               | 7833                                | 53985                  | 3947                        | 16184000                       | 2828000   | 387   |
| OSCEOLA   | 18928      | 8921                     | 2922                   | 3316              | 3955                | 1162                           | 83787               | 25382                               | 49689                  | 4287                        | 11639000                       | 1734000   | 140   |
| OSCODA    | 6858       | 29862                    | 8889                   | 4449              | 0                   | 0                              | 63665               | 9790                                | 26482                  | 3973                        | 20076000                       | 3069000   | 267   |
| OTSEGO    | 14993      | 117095                   | 160746                 | 22843             | 18027               | 6765                           | 333181              | 1231                                | 50739                  | 14774                       | 50038000                       | 8695000   | 1147  |
| OTTAWA    | 157174     | 191332                   | 112049                 | 222779            | 85306               | 151749                         | 914963              | 327874                              | 26326                  | 60216                       | 75849000                       | 13696000  | 1753  |
| PR. IS.   | 14267      | 34068                    | 5875                   | 4166              | 623                 | 6531                           | 45407               | 24821                               | 72218                  | 3200                        | 5784000                        | 918000    | 98    |
| ROSCOM    | 16374      | 138709                   | 143583                 | 14000             | 16054               | 16106                          | 172512              | 31497                               | 106130                 | 10714                       | 70609000                       | 10995000  | 1038  |
| SAGINAW   | 228059     | 157653                   | 234731                 | 278784            | 530869              | 263514                         | 2081963             | 179799                              | 751653                 | 157518                      | 82639000                       | 14928000  | 1948  |
| ST. CLAIR | 138802     | 119074                   | 128483                 | 109179            | 415224              | 73307                          | 1008027             | 157002                              | 453897                 | 71119                       | 15706000                       | 2526000   | 287   |
| ST. JOE   | 56083      | 45992                    | 48440                  | 42550             | 45889               | 22163                          | 617555              | 135432                              | 320619                 | 19419                       | 16043000                       | 2782000   | 366   |
| SANILAC   | 40789      | 33516                    | 13098                  | 17849             | 14292               | 772                            | 125279              | 46140                               | 114034                 | 8439                        | 11153000                       | 2647000   | 225   |
| SCHCRAFT  | 8575       | 16371                    | 55321                  | 4186              | 99                  | 0                              | 58425               | 2837                                | 36768                  | 3715                        | 55588000                       | 9626000   | 1277  |
| SHIAMA.   | 71140      | 4940                     | 29915                  | 117459            | 24519               | 25645                          | 370890              | 94846                               | 187041                 | 21171                       | 21002000                       | 3563000   | 471   |
| TUSCOLA   | 56961      | 11913                    | 17183                  | 56546             | 25767               | 9906                           | 232248              | 11995                               | 162501                 | 12919                       | 7772000                        | 1235000   | 146   |
| VANBUR    | 66814      | 90055                    | 55109                  | 42174             | 8702                | 14362                          | 336507              | 77094                               | 204044                 | 15422                       | 25717000                       | 4291000   | 541   |
| WASHTEN   | 264748     | 557500                   | 281639                 | 278458            | 263873              | 308333                         | 2037699             | 553706                              | 665502                 | 153032                      | 223037000                      | 53555000  | 3675  |
| WAYNE     | 2337891    | 1264454                  | 2014427                | 1458709           | 5882463             | 1926134                        | 1758153             | 4093452                             | 6648205                | 969554                      | 1692458000                     | 399854000 | 28943 |
| WENFORD   | 25102      | 365272                   | 53064                  | 66383             | 48938               | 42332                          | 259960              | 26963                               | 106534                 | 11993                       | 25092000                       | 4163000   | 502   |

| COUNTY    | STATE TAX<br>RECEIPTS | LOCAL TAX<br>RECEIPTS |
|-----------|-----------------------|-----------------------|
| ALCONA    | 379000                | 178000                |
| ALGER     | 767000                | 127000                |
| ALLEGAN   | 1712000               | 274000                |
| ALPENA    | 1176000               | 205000                |
| ANTRIM    | 1784000               | 364000                |
| AREMAC    | 876000                | 215000                |
| BARAGA    | 134000                | 26000                 |
| BARRY     | 151000                | 97000                 |
| BAY       | 1184000               | 195000                |
| BENZIE    | 521000                | 104000                |
| BERRIEN   | 3533000               | 744000                |
| BRANCH    | 438000                | 117000                |
| CLAMOUN   | 2105000               | 354000                |
| CASS      | 352000                | 76000                 |
| CHARLVX.  | 3898000               | 631000                |
| CHEBOY.   | 1544000               | 318000                |
| CHIPP.    | 1480000               | 239000                |
| CLARE     | 961000                | 247000                |
| CLINTON   | 192000                | 27000                 |
| CRAWFORD  | 2137000               | 383000                |
| DELTA     | 1733000               | 277000                |
| DICKIN.   | 1068000               | 167000                |
| EATON     | 1870000               | 271000                |
| EMMET     | 5900000               | 941000                |
| GENESSE   | 5210000               | 849000                |
| GLADWIN   | 383000                | 298000                |
| GOGEBIC   | 1713000               | 293000                |
| GR. TRAV. | 8625000               | 1351000               |
| GRATOIT   | 413000                | 81000                 |

| COUNTY   | STATE TAX<br>RECEIPTS | LOCAL TAX<br>RECEIPTS |
|----------|-----------------------|-----------------------|
| HILLSD.  | 227000                | 88000                 |
| HOUGHTON | 1370000               | 231000                |
| HURON    | 1318000               | 262000                |
| INGHAM   | 2647000               | 633000                |
| IONIA    | 1065000               | 163000                |
| IOSCO    | 1326000               | 430000                |
| IRON     | 1461000               | 222000                |
| ISABELLA | 1612000               | 258000                |
| JACKSON  | 2751000               | 492000                |
| KALAMAZ. | 3761000               | 789000                |
| KALKAS.  | 354000                | 72000                 |
| KENT     | 14192000              | 2386000               |
| KEWEENAW | 470000                | 80000                 |
| LAKE     | 981000                | 378000                |
| LAPEER   | 457000                | 75000                 |
| LEELAN.  | 2537000               | 460000                |
| LENAMEE  | 719000                | 221000                |
| LIV.     | 608000                | 115000                |
| LUCE     | 222000                | 36000                 |
| MACKINAC | 8414000               | 1241000               |
| MACOMB   | 6604000               | 1163000               |
| MANISTEE | 1500000               | 255000                |
| MARQ.    | 2015000               | 378000                |
| MASON    | 1202000               | 262000                |
| MECOSTA  | 1193000               | 325000                |
| MENOM.   | 290000                | 59000                 |
| MIDLAND  | 2449000               | 410000                |
| MISSAUK  | 71000                 | 31000                 |
| MONROE   | 1106000               | 193000                |

| COUNTY    | STATE TAX<br>RECEIPTS | LOCAL TAX<br>RECEIPTS |
|-----------|-----------------------|-----------------------|
| MONTCALM  | 283000                | 85000                 |
| MONTH.    | 348000                | 130000                |
| MUSKEGON  | 2068000               | 407000                |
| NEWAYGO   | 251000                | 68000                 |
| OAKLAND   | 30637000              | 5552000               |
| OCEANA    | 364000                | 74000                 |
| OGEAW     | 403000                | 168000                |
| ONTON     | 894000                | 139000                |
| OSCEOLA   | 153000                | 85000                 |
| OSCODA    | 323000                | 151000                |
| OTSEGO    | 2577000               | 428000                |
| OTTAWA    | 4019000               | 674000                |
| PR. IS.   | 180000                | 45000                 |
| ROSCON    | 1521000               | 540000                |
| SAGINAW   | 4557000               | 734000                |
| ST. CLAIR | 576000                | 124000                |
| ST. JOE   | 830000                | 137000                |
| SANILAC   | 435000                | 130000                |
| SCHCRAFT  | 2961000               | 473000                |
| SHIWA.    | 1103000               | 175000                |
| TUSCOLA   | 332000                | 61000                 |
| VANBUR    | 1216000               | 211000                |
| WASHTEN   | 6110000               | 2633000               |
| WAYNE     | 50468000              | 19851000              |
| WEXFORD   | 1053000               | 205000                |

**APPENDIX E**  
**DATA MATRIX 1986 DATA**

| COUNTY    | POPULATION | MOTEL/MOTEL | MOTEL/MOTEL | SPORTING | WOMEN'S  | MEN'S/BOYS | FAMILY      | FAST FOOD | TAVERNS & EATING & |          | TRAVEL    | TRAVEL GENERATED |         | TRAVEL GENERATED |
|-----------|------------|-------------|-------------|----------|----------|------------|-------------|-----------|--------------------|----------|-----------|------------------|---------|------------------|
|           |            | SALES TAX   | USE TAX     | GOODS    | CLOTHING | CLOTHING   | RESTAURANTS |           | CLUBS              | DRINKING |           | EXPENDITURES     | PAYROLL |                  |
| ALCONA    | 9740       | 3539        | 9170        | 12278    | 0        | 0          | 52210       | 5265      | 81815              | 1888     | 28430000  | 3859000          | 268     |                  |
| ALGER     | 9225       | 13969       | 73656       | 8543     | 0        | 0          | 59142       | 845       | 74078              | 3596     | 19777000  | 3670000          | 423     |                  |
| ALLEGAN   | 81555      | 70065       | 108190      | 49095    | 33662    | 33125      | 524626      | 83292     | 335735             | 22963    | 42413000  | 7689000          | 869     |                  |
| ALPENA    | 32315      | 39266       | 43018       | 82935    | 44937    | 10354      | 372956      | 201552    | 116110             | 10731    | 22919000  | 4094000          | 435     |                  |
| ANTRIM    | 16194      | 144325      | 154794      | 45765    | 4452     | 0          | 193166      | 12584     | 80132              | 5228     | 78119000  | 13901000         | 1531    |                  |
| ARENAC    | 14706      | 2567        | 16258       | 13427    | 0        | 580        | 109816      | 85706     | 83442              | 8737     | 22784000  | 3166000          | 238     |                  |
| BARAGA    | 8484       | 3916        | 10516       | 6251     | 5898     | 0          | 38839       | 18650     | 25600              | 1881     | 4440000   | 820000           | 81      |                  |
| BARRY     | 45781      | 3801        | 5176        | 90785    | 3594     | 7605       | 169308      | 65602     | 81857              | 12619    | 17790000  | 2451000          | 174     |                  |
| BAY       | 119881     | 20518       | 45405       | 318459   | 189068   | 1867       | 1191695     | 435277    | 405810             | 60704    | 20165000  | 3298000          | 344     |                  |
| BENZIE    | 11295      | 25432       | 48458       | 23544    | 14787    | 10151      | 198410      | 4148      | 28893              | 3295     | 19740000  | 3471000          | 381     |                  |
| BERRIEN   | 171276     | 137354      | 209441      | 191822   | 90575    | 140412     | 1074712     | 1173385   | 696315             | 81630    | 97187000  | 17621000         | 1852    |                  |
| BRANCH    | 40188      | 29142       | 57428       | 52814    | 32243    | 18858      | 279743      | 56552     | 105448             | 10895    | 28548000  | 4760000          | 488     |                  |
| CLAHOUN   | 141557     | 56391       | 112106      | 106749   | 36443    | 7116       | 3019211     | 506035    | 411732             | 82043    | 43634000  | 8260000          | 878     |                  |
| CASS      | 49499      | 534         | 9803        | 15132    | 19066    | 6659       | 79847       | 116461    | 202493             | 9245     | 7939000   | 1120000          | 90      |                  |
| CHARLVX.  | 19907      | 241444      | 157403      | 26816    | 28704    | 275        | 187637      | 44591     | 96862              | 10724    | 88364000  | 16560000         | 1913    |                  |
| CHEBOY.   | 20649      | 24589       | 69559       | 30045    | 2564     | 9583       | 152730      | 118456    | 87050              | 15297    | 37883000  | 6076000          | 587     |                  |
| CHIPP.    | 29029      | 48099       | 114822      | 44025    | 0        | 8105       | 410737      | 143356    | 169554             | 17616    | 36103000  | 6691000          | 777     |                  |
| CLARE     | 23822      | 53444       | 35366       | 105089   | 10426    | 9233       | 175382      | 16617     | 100743             | 10016    | 39608000  | 6242000          | 585     |                  |
| CLINTON   | 55893      | 432         | 10599       | 1842     | 19671    | 0          | 192039      | 94414     | 140874             | 12156    | 4402000   | 608000           | 59      |                  |
| CRAWFORD  | 9465       | 80822       | 125471      | 17986    | 4795     | 0          | 141391      | 17791     | 75436              | 4883     | 54299000  | 9630000          | 1059    |                  |
| DELTA     | 38947      | 30348       | 75129       | 42093    | 367995   | 18287      | 478506      | 91478     | 240300             | 13041    | 26035000  | 4678000          | 524     |                  |
| DICKIN.   | 25341      | 25990       | 59755       | 22962    | 37162    | 49470      | 106301      | 352589    | 125092             | 11236    | 21865000  | 4388000          | 447     |                  |
| EATON     | 88337      | 132973      | 107236      | 168331   | 82677    | 31660      | 700153      | 233802    | 162997             | 48836    | 50486000  | 9398000          | 1113    |                  |
| EMMET     | 22992      | 111119      | 423925      | 200237   | 74524    | 5431       | 396711      | 90777     | 367480             | 20642    | 118375000 | 22201000         | 2570    |                  |
| GENESSE   | 450449     | 183570      | 335973      | 1455585  | 484422   | 354406     | 5054314     | 1689535   | 1496995            | 271589   | 133367000 | 24179000         | 2604    |                  |
| GLADWIN   | 19957      | 10204       | 9933        | 27725    | 12963    | 0          | 181064      | 9806      | 71869              | 6120     | 54190000  | 7335000          | 503     |                  |
| GOGEBIC   | 19686      | 73588       | 87681       | 24471    | 1680     | 4272       | 109442      | 23986     | 92207              | 7359     | 39995000  | 7285000          | 809     |                  |
| GR. TRAV. | 54899      | 425961      | 934784      | 285150   | 73462    | 92167      | 1459718     | 378424    | 1041213            | 53221    | 278771000 | 53665000         | 6350    |                  |
| GRATOIT   | 40448      | 2717        | 58025       | 15447    | 245943   | 15020      | 184024      | 101729    | 100308             | 16539    | 15503000  | 2947000          | 310     |                  |

| COUNTY   | POPULATION | HOTEL/MOTEL | HOTEL/MOTEL | SPORTING | WOMEN'S  | MEN'S/BOYS | FAMILY      | FAST FOOD | TAVERNS & EATING & | TRAVEL   | TRAVEL GENERATED | TRAVEL GENERATED |            |
|----------|------------|-------------|-------------|----------|----------|------------|-------------|-----------|--------------------|----------|------------------|------------------|------------|
|          |            | SALES TAX   | USE TAX     | GOODS    | CLOTHING | CLOTHING   | RESTAURANTS |           | CLUBS              | DRINKING | EXPENDITURES     | PAYROLL          | EMPLOYMENT |
| HILLSD.  | 42071      | 8068        | 10179       | 18957    | 25482    | 14832      | 351232      | 86403     | 101036             | 12606    | 16654000         | 2348000          | 186        |
| HOUGHTON | 37872      | 75046       | 86222       | 52365    | 6254     | 3841       | 109825      | 99920     | 164221             | 10585    | 37520000         | 6962000          | 790        |
| MURON    | 36459      | 63917       | 31908       | 24003    | 21196    | 16498      | 287445      | 72866     | 135657             | 16162    | 33955000         | 5558000          | 559        |
| INGHAM   | 275520     | 360651      | 218294      | 232147   | 371723   | 301720     | 2818950     | 933305    | 1527315            | 205347   | 146254000        | 28870000         | 2997       |
| IONIA    | 51815      | 26002       | 17240       | 18493    | 7522     | 7168       | 155415      | 126784    | 110397             | 16493    | 11030000         | 1881000          | 211        |
| IOSCO    | 28349      | 40488       | 95137       | 28826    | 19946    | 0          | 260353      | 63467     | 152432             | 15434    | 76113000         | 11588000         | 1024       |
| IRON     | 13635      | 7049        | 17311       | 19873    | 22219    | 7686       | 124812      | 11783     | 62601              | 3712     | 6657000          | 1168000          | 126        |
| ISABELLA | 54110      | 96916       | 109002      | 63299    | 62040    | 28000      | 528930      | 371511    | 195647             | 23288    | 44989000         | 8450000          | 981        |
| JACKSON  | 151495     | 99372       | 136323      | 108440   | 50022    | 83289      | 1804375     | 541852    | 498286             | 70776    | 56148000         | 10515000         | 1166       |
| KALAMAZ. | 212378     | 134970      | 150393      | 349230   | 246810   | 609751     | 1714633     | 1944806   | 715150             | 162231   | 91413000         | 18876000         | 1689       |
| KALKAS.  | 10952      | 16419       | 14805       | 16016    | 1243     | 0          | 157761      | 5089      | 27367              | 4791     | 10594000         | 1748000          | 178        |
| KENT     | 444506     | 946606      | 920131      | 911896   | 2905419  | 433219     | 6388995     | 1656576   | 1621483            | 318142   | 415638000        | 82030000         | 9147       |
| KEWEENAW | 1963       | 20543       | 16014       | 9746     | 1422     | 0          | 13012       | 213       | 8495               | 1371     | 9228000          | 1660000          | 185        |
| LAKE     | 7711       | 6709        | 10208       | 16969    | 0        | 0          | 40708       | 22743     | 93286              | 3711     | 52263000         | 7064000          | 479        |
| LAPEER   | 70038      | 11482       | 15370       | 17312    | 41831    | 11480      | 504994      | 110997    | 166767             | 15657    | 9694000          | 1472000          | 148        |
| LEELAN.  | 14007      | 129664      | 199835      | 12491    | 1140     | 3584       | 177938      | 24368     | 84371              | 5578     | 81419000         | 14711000         | 1648       |
| LENAWEE  | 89948      | 14674       | 43445       | 127642   | 39296    | 36168      | 752407      | 188797    | 302158             | 38919    | 39047000         | 5865000          | 488        |
| LIV.     | 100289     | 5468        | 154817      | 122895   | 23434    | 17133      | 471479      | 540360    | 216870             | 30476    | 38719000         | 7067000          | 791        |
| LUCE     | 6659       | 6691        | 15010       | 11043    | 0        | 0          | 48504       | 11901     | 19685              | 3414     | 5044000          | 912000           | 104        |
| MACKINAC | 10178      | 691663      | 292559      | 49724    | 4896     | 1989       | 267116      | 61094     | 126241             | 10614    | 189095000        | 36884000         | 4480       |
| MACOMB   | 694600     | 178395      | 517329      | 924293   | 325706   | 719818     | 7397905     | 1526561   | 3225241            | 463161   | 205045000        | 37826000         | 3723       |
| MANISTEE | 23019      | 49093       | 104797      | 22239    | 6310     | 18066      | 164274      | 61358     | 149969             | 8600     | 37134000         | 6737000          | 759        |
| MARQ.    | 74101      | 104293      | 99613       | 127048   | 79310    | 4942       | 683126      | 154326    | 324972             | 29711    | 148492000        | 37864000         | 2228       |
| MASON    | 26365      | 24027       | 82604       | 46349    | 17493    | 27973      | 309025      | 96030     | 120278             | 12143    | 38736000         | 6378000          | 634        |
| MECOSTA  | 36961      | 35518       | 42003       | 85188    | 9009     | 20976      | 175831      | 148428    | 140196             | 21728    | 47155000         | 7085000          | 613        |
| MENOM.   | 26201      | 4469        | 14728       | 6268     | 8026     | 0          | 119098      | 73448     | 135443             | 8787     | 7681000          | 1223000          | 118        |
| MIDLAND  | 73578      | 90481       | 131424      | 116778   | 132895   | 125180     | 534439      | 49321     | 159120             | 39573    | 52355000         | 9986000          | 1116       |
| MISSAUK  | 10009      | 1670        | 9237        | 5428     | 0        | 0          | 37664       | 13467     | 40224              | 2594     | 6452000          | 964000           | 83         |
| MONROE   | 134659     | 65148       | 144926      | 137323   | 46175    | 33130      | 453666      | 137891    | 400642             | 49966    | 49792000         | 9361000          | 1044       |

| COUNTY    | POPULATION | HOTEL/MOTEL<br>SALES TAX | HOTEL/MOTEL<br>USE TAX | SPORTING<br>GOODS | WOMEN'S<br>CLOTHING | MEN'S/BOYS<br>CLOTHING | FAMILY<br>RESTAURANTS | FAST FOOD | TAVERNS & EATING &<br>CLUBS | DRINKING | TRAVEL<br>EXPENDITURES | TRAVEL GENERATED<br>PAYROLL | TRAVEL GENERATED<br>EMPLOYMENT |
|-----------|------------|--------------------------|------------------------|-------------------|---------------------|------------------------|-----------------------|-----------|-----------------------------|----------|------------------------|-----------------------------|--------------------------------|
| MONTCALM  | 47555      | 12539                    | 1880                   | 36083             | 26917               | 0                      | 381463                | 30161     | 176855                      | 14976    | 14426000               | 2050000                     | 154                            |
| MONM      | 7492       | 8211                     | 21966                  | 6535              | 0                   | 1563                   | 103015                | 3887      | 52852                       | 3070     | 22327000               | 3297000                     | 273                            |
| MUSKEGON  | 157589     | 27745                    | 49181                  | 209320            | 37504               | 120272                 | 1096938               | 395949    | 534420                      | 78783    | 30214000               | 5313000                     | 483                            |
| NEWAGO    | 34917      | 5505                     | 4788                   | 35945             | 46019               | 49990                  | 220382                | 29305     | 94582                       | 9149     | 9432000                | 1315000                     | 104                            |
| OAKLAND   | 1011793    | 1891873                  | 2300476                | 4415443           | 2226363             | 2427348                | 16118349              | 6331021   | 3855141                     | 872983   | 984770000              | 195847000                   | 21130                          |
| OCEANA    | 22002      | 5324                     | 25674                  | 18822             | 0                   | 0                      | 133817                | 20838     | 97796                       | 6354     | 10461000               | 1768000                     | 178                            |
| OGENAW    | 16436      | 14960                    | 21499                  | 10246             | 26159               | 5217                   | 166033                | 20332     | 64725                       | 11383    | 30281000               | 4399000                     | 356                            |
| ONTON     | 9861       | 8014                     | 54996                  | 11324             | 0                   | 9468                   | 52379                 | 8829      | 71356                       | 2827     | 14237000               | 2612000                     | 302                            |
| OSCEOLA   | 18928      | 13575                    | 4137                   | 783               | 4246                | 0                      | 92071                 | 38407     | 70913                       | 6171     | 16989000               | 2416000                     | 188                            |
| OSCODA    | 6858       | 6867                     | 11977                  | 3091              | 0                   | 0                      | 53107                 | 20723     | 31470                       | 3726     | 25268000               | 3543000                     | 263                            |
| OTSEGO    | 14993      | 61918                    | 152038                 | 25767             | 12778               | 557                    | 256754                | 47740     | 67499                       | 10705    | 51588000               | 9350000                     | 1056                           |
| OTTAWA    | 157174     | 214170                   | 150672                 | 311764            | 78091               | 151806                 | 1460029               | 288227    | 330371                      | 65519    | 87044000               | 16604000                    | 1823                           |
| PR. IS.   | 14267      | 11411                    | 10596                  | 5530              | 498                 | 7591                   | 78985                 | 2388      | 79798                       | 3730     | 8480000                | 1361000                     | 133                            |
| ROSCOM    | 16374      | 151645                   | 82611                  | 16993             | 10467               | 11259                  | 212710                | 137367    | 128891                      | 10132    | 111447000              | 17451000                    | 1608                           |
| SAGINAW   | 228059     | 111613                   | 130971                 | 258388            | 689416              | 304642                 | 2603371               | 131634    | 868510                      | 174784   | 67941000               | 13352000                    | 1335                           |
| ST. CLAIR | 138802     | 155311                   | 150471                 | 126672            | 671786              | 38306                  | 1277098               | 334050    | 518798                      | 59023    | 20231000               | 3258000                     | 325                            |
| ST. JOE   | 56083      | 23557                    | 24690                  | 42859             | 47097               | 19349                  | 504542                | 190087    | 403920                      | 17081    | 23305000               | 4327000                     | 500                            |
| SANILAC   | 40789      | 37871                    | 17514                  | 12926             | 26424               | 0                      | 180333                | 35088     | 132189                      | 7726     | 14588000               | 3527000                     | 290                            |
| SCHCRAFT  | 8575       | 29613                    | 74974                  | 5608              | 2250                | 0                      | 45252                 | 1868      | 44416                       | 3157     | 70449000               | 12973000                    | 1485                           |
| SHIAMA.   | 71140      | 10898                    | 30227                  | 163301            | 25438               | 5326                   | 441977                | 89154     | 168081                      | 19047    | 14439000               | 2359000                     | 251                            |
| TUSCOLA   | 56961      | 4838                     | 9666                   | 59594             | 23239               | 13833                  | 194635                | 49560     | 186471                      | 11195    | 7101000                | 1020000                     | 93                             |
| VANBUR    | 66814      | 36000                    | 40443                  | 62021             | 8054                | 8841                   | 338328                | 97020     | 245569                      | 20080    | 24132000               | 3979000                     | 415                            |
| WASHTEN   | 264748     | 238425                   | 473275                 | 399038            | 379778              | 218810                 | 2664739               | 1188970   | 670772                      | 194491   | 375676000              | 91842000                    | 6094                           |
| WAYNE     | 2337891    | 1304239                  | 2340670                | 1561633           | 4699610             | 1686446                | 19766012              | 6371082   | 7540981                     | 1209264  | 2133284000             | 525940000                   | 33685                          |
| WEXFORD   | 25102      | 69645                    | 76596                  | 50673             | 41434               | 41768                  | 203213                | 38254     | 122978                      | 15022    | 39846000               | 6980000                     | 757                            |



| COUNTY    | STATE TAX<br>RECEIPTS | LOCAL TAX<br>RECEIPTS |
|-----------|-----------------------|-----------------------|
| ALCONA    | 317000                | 183000                |
| ALGER     | 1031000               | 173000                |
| ALLEGAN   | 2191000               | 363000                |
| ALPENA    | 1030000               | 193000                |
| ANTRIM    | 3586000               | 657000                |
| ARENAC    | 358000                | 150000                |
| BARAGA    | 183000                | 39000                 |
| BARRY     | 223000                | 116000                |
| BAY       | 965000                | 156000                |
| BENZIE    | 898000                | 164000                |
| BERRIEN   | 4362000               | 833000                |
| BRANCH    | 1117000               | 225000                |
| CLANBORN  | 2178000               | 391000                |
| CASS      | 199000                | 53000                 |
| CHARLVX.  | 4697000               | 783000                |
| CHEBOY.   | 1232000               | 287000                |
| CHIPP.    | 1930000               | 317000                |
| CLARE     | 1188000               | 295000                |
| CLINTON   | 199000                | 29000                 |
| CRAWFORD  | 2481000               | 455000                |
| DELTA     | 1307000               | 221000                |
| DICKIN.   | 1063000               | 207000                |
| EATON     | 2919000               | 445000                |
| EMMET     | 6310000               | 1050000               |
| GENESSE   | 6907000               | 1143000               |
| GLADWIN   | 552000                | 346000                |
| GOGBIC    | 1933000               | 344000                |
| GR. TRAV. | 15932000              | 2538000               |
| GRATOIT   | 773000                | 139000                |

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| HILLSD.  | 328000                | 111000                |
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| MURON    | 1238000               | 263000                |
| INGHAM   | 7376000               | 1365000               |
| IONIA    | 558000                | 89000                 |
| IOSCO    | 1905000               | 548000                |
| IRON     | 301000                | 55000                 |
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| JACKSON  | 2926000               | 498000                |
| KALAMAZ. | 3922000               | 893000                |
| KALKAS.  | 400000                | 82000                 |
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| LENAMEE  | 949000                | 278000                |
| LIV.     | 1999000               | 334000                |
| LUCE     | 261000                | 43000                 |
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| MACOMB   | 9868000               | 1789000               |
| MANISTEE | 1842000               | 319000                |
| MARQ.    | 3613000               | 1791000               |
| MASON    | 1362000               | 302000                |
| MECOSTA  | 1120000               | 335000                |
| MEMON.   | 259000                | 58000                 |
| MIDLAND  | 2706000               | 472000                |
| MISSAUK  | 160000                | 45000                 |
| MONROE   | 2629000               | 443000                |

| COUNTY   | STATE TAX<br>RECEIPTS | LOCAL TAX<br>RECEIPTS |
|----------|-----------------------|-----------------------|
| MONTCALM | 298000                | 97000                 |
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| MUSKEGON | 1145000               | 251000                |
| NEWAGO   | 187000                | 62000                 |
| OAKLAND  | 51868000              | 9262000               |
| OCEANA   | 401000                | 83000                 |
| OGEHAW   | 577000                | 208000                |
| ONTON    | 751000                | 124000                |
| OSCEOLA  | 300000                | 114000                |
| OSCODA   | 350000                | 168000                |
| OTSEGO   | 2554000               | 443000                |
| OTTAWA   | 4527000               | 785000                |
| PR.IS.   | 288000                | 64000                 |
| ROSCOM   | 3130000               | 825000                |
| SAGINAW  | 3278000               | 632000                |
| ST.CLAIR | 733000                | 154000                |
| ST.JOE   | 1234000               | 205000                |
| SANILAC  | 620000                | 167000                |
| SCHCRAFT | 3717000               | 614000                |
| SHIAMA.  | 656000                | 112000                |
| TUSCOLA  | 248000                | 49000                 |
| VANBUR   | 1010000               | 188000                |
| WASHTEN  | 11154000              | 4343000               |
| WAYNE    | 59751000              | 25270000              |
| WEXFORD  | 1798000               | 330000                |

**APPENDIX F**

**STATISTICAL ABSTRACT FOR HOTEL/MOTEL USE TAX BY QUARTER  
FOR MICHIGAN COUNTIES 1983-1986**

| COUNTY    | POPULATION | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q2toQ3 |
|-----------|------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|------------------|
|           |            | 1983(1)                    |                   |                                   |              |                             | 1983(2)                    |                   |                                   |              |                             |                  | 1983(3)                    |                   |                                   |              |                             |                  |
| ALCONA    | 9,740      | 30                         | 750               | 0.0%                              | \$0.08       | 0.2%                        | 2,300                      | 57,500            | 0.1%                              | \$5.90       | 14.9%                       | 7566.7%          | 10,668                     | 266,700           | 0.2%                              | \$27.38      | 69.2%                       | 363.8%           |
| ALGER     | 9,225      | 7,778                      | 194,450           | 0.3%                              | \$21.08      | 13.3%                       | 10,434                     | 260,850           | 0.3%                              | \$28.28      | 17.9%                       | 34.1%            | 30,053                     | 751,325           | 0.6%                              | \$81.44      | 51.5%                       | 188.0%           |
| ALLEGAN   | 81,555     | 10,313                     | 257,825           | 0.5%                              | \$3.16       | 11.3%                       | 27,188                     | 679,700           | 0.9%                              | \$8.33       | 29.8%                       | 163.6%           | 44,032                     | 1,100,800         | 0.9%                              | \$13.50      | 48.2%                       | 62.0%            |
| ALPENA    | 32,315     | 6,746                      | 168,650           | 0.3%                              | \$5.22       | 11.1%                       | 13,145                     | 328,625           | 0.4%                              | \$10.17      | 21.7%                       | 94.9%            | 32,436                     | 810,900           | 0.7%                              | \$25.09      | 53.6%                       | 146.8%           |
| ANTRIM    | 16,194     | 2,902                      | 72,550            | 0.1%                              | \$4.48       | 3.3%                        | 23,916                     | 597,900           | 0.8%                              | \$36.92      | 27.6%                       | 724.1%           | 43,509                     | 1,087,725         | 0.9%                              | \$67.17      | 50.2%                       | 81.9%            |
| ARENAC    | 14,706     | 3,024                      | 75,600            | 0.1%                              | \$5.14       | 7.8%                        | 7,142                      | 178,550           | 0.2%                              | \$12.14      | 18.4%                       | 136.2%           | 20,005                     | 500,125           | 0.4%                              | \$34.01      | 51.6%                       | 180.1%           |
| BARAGA    | 8,484      | 502                        | 12,550            | 0.0%                              | \$1.48       | 6.7%                        | 1,398                      | 34,950            | 0.0%                              | \$4.12       | 18.6%                       | 178.5%           | 3,994                      | 99,850            | 0.1%                              | \$11.77      | 53.1%                       | 185.7%           |
| BARRY     | 45,781     | 317                        | 7,925             | 0.0%                              | \$0.17       | 7.4%                        | 761                        | 19,025            | 0.0%                              | \$0.42       | 17.8%                       | 140.1%           | 2,073                      | 51,825            | 0.0%                              | \$1.13       | 48.5%                       | 172.4%           |
| BAY       | 119,881    | 12,635                     | 315,875           | 0.6%                              | \$2.63       | 15.1%                       | 19,655                     | 491,375           | 0.6%                              | \$4.10       | 23.4%                       | 55.6%            | 29,569                     | 739,225           | 0.6%                              | \$6.17       | 35.2%                       | 50.4%            |
| BENZIE    | 11,205     | 2,752                      | 68,800            | 0.1%                              | \$6.14       | 7.8%                        | 4,824                      | 120,600           | 0.2%                              | \$10.76      | 13.6%                       | 75.3%            | 22,622                     | 565,550           | 0.5%                              | \$50.47      | 63.7%                       | 368.9%           |
| BERRIEN   | 171,276    | 25,484                     | 637,100           | 1.1%                              | \$3.72       | 14.9%                       | 43,780                     | 1,094,500         | 1.4%                              | \$6.39       | 25.6%                       | 71.8%            | 69,852                     | 1,746,300         | 1.4%                              | \$10.20      | 40.8%                       | 59.6%            |
| BRANCH    | 40,188     | 3,749                      | 93,725            | 0.2%                              | \$2.33       | 13.3%                       | 9,151                      | 228,775           | 0.3%                              | \$5.69       | 32.5%                       | 144.1%           | 10,312                     | 257,800           | 0.2%                              | \$6.41       | 36.6%                       | 12.7%            |
| CALHOUN   | 141,557    | 23,979                     | 599,475           | 1.1%                              | \$4.23       | 18.6%                       | 38,357                     | 958,925           | 1.2%                              | \$6.77       | 29.8%                       | 60.0%            | 40,756                     | 1,018,900         | 0.8%                              | \$7.20       | 31.6%                       | 6.3%             |
| CASS      | 49,499     | 2,410                      | 60,250            | 0.1%                              | \$1.22       | 9.3%                        | 6,540                      | 163,500           | 0.2%                              | \$3.30       | 25.3%                       | 171.4%           | 11,481                     | 287,025           | 0.2%                              | \$5.80       | 44.4%                       | 75.6%            |
| CHARLVX.  | 19,907     | 38,697                     | 967,425           | 1.7%                              | \$48.60      | 22.5%                       | 30,823                     | 770,575           | 1.0%                              | \$38.71      | 18.0%                       | -20.3%           | 78,599                     | 1,964,975         | 1.6%                              | \$98.71      | 45.8%                       | 155.0%           |
| CHEBOYGAN | 20,649     | 8,567                      | 214,175           | 0.4%                              | \$10.37      | 8.3%                        | 23,566                     | 589,150           | 0.8%                              | \$28.53      | 22.7%                       | 175.1%           | 60,104                     | 1,502,600         | 1.2%                              | \$72.77      | 58.0%                       | 155.0%           |
| CHIPPEWA  | 29,029     | 10,187                     | 254,675           | 0.4%                              | \$8.77       | 9.7%                        | 21,961                     | 549,025           | 0.7%                              | \$18.91      | 20.9%                       | 115.6%           | 59,657                     | 1,491,425         | 1.2%                              | \$51.38      | 56.8%                       | 171.6%           |
| CLARE     | 23,822     | 4,429                      | 110,725           | 0.2%                              | \$4.65       | 15.7%                       | 7,168                      | 179,200           | 0.2%                              | \$7.52       | 25.4%                       | 61.8%            | 10,945                     | 273,625           | 0.2%                              | \$11.49      | 38.8%                       | 52.7%            |
| CLINTON   | 55,893     | 1,580                      | 39,500            | 0.1%                              | \$0.71       | 11.5%                       | 7,229                      | 180,725           | 0.2%                              | \$3.23       | 52.7%                       | 357.5%           | 2,816                      | 70,400            | 0.1%                              | \$1.26       | 20.5%                       | -61.0%           |
| CRAWFORD  | 9,465      | 18,924                     | 473,100           | 0.8%                              | \$49.98      | 15.7%                       | 31,371                     | 784,275           | 1.0%                              | \$82.86      | 26.0%                       | 65.8%            | 48,242                     | 1,206,050         | 1.0%                              | \$127.42     | 40.0%                       | 53.8%            |
| DELTA     | 38,947     | 8,869                      | 221,725           | 0.4%                              | \$5.69       | 9.0%                        | 16,473                     | 411,825           | 0.5%                              | \$10.57      | 16.7%                       | 85.7%            | 53,403                     | 1,335,075         | 1.1%                              | \$34.28      | 54.0%                       | 224.2%           |
| DICKINSON | 25,341     | 9,294                      | 232,350           | 0.4%                              | \$9.17       | 18.4%                       | 9,866                      | 246,650           | 0.3%                              | \$9.73       | 19.6%                       | 6.2%             | 18,591                     | 464,775           | 0.4%                              | \$18.34      | 36.9%                       | 88.4%            |
| EATON     | 88,337     | 2,023                      | 50,575            | 0.1%                              | \$0.57       | 21.3%                       | 2,388                      | 59,700            | 0.1%                              | \$0.68       | 25.2%                       | 18.0%            | 2,962                      | 74,050            | 0.1%                              | \$0.84       | 31.3%                       | 24.0%            |
| EMMET     | 22,992     | 41,863                     | 1,046,575         | 1.8%                              | \$45.52      | 10.9%                       | 56,505                     | 1,412,625         | 1.8%                              | \$61.44      | 14.7%                       | 35.0%            | 235,138                    | 5,878,450         | 4.9%                              | \$255.67     | 61.4%                       | 316.1%           |
| GENESSE   | 450,449    | 42,031                     | 1,050,775         | 1.8%                              | \$2.33       | 13.8%                       | 60,177                     | 1,504,425         | 1.9%                              | \$3.34       | 19.7%                       | 43.2%            | 68,788                     | 1,719,700         | 1.4%                              | \$3.82       | 22.5%                       | 14.3%            |
| GLADWIN   | 19,957     | 1,639                      | 40,975            | 0.1%                              | \$2.05       | 23.3%                       | 1,832                      | 45,800            | 0.1%                              | \$2.29       | 26.0%                       | 11.8%            | 2,235                      | 55,875            | 0.0%                              | \$2.80       | 31.8%                       | 22.0%            |
| GOGEBIC   | 19,686     | 26,545                     | 663,625           | 1.2%                              | \$33.71      | 32.6%                       | 16,250                     | 406,250           | 0.5%                              | \$20.64      | 20.0%                       | -38.8%           | 24,833                     | 620,825           | 0.5%                              | \$31.54      | 30.5%                       | 52.8%            |
| GRD. TRV. | 54,899     | 55,112                     | 1,377,800         | 2.4%                              | \$25.10      | 10.6%                       | 113,833                    | 2,845,825         | 3.6%                              | \$51.84      | 21.9%                       | 106.5%           | 264,727                    | 6,618,175         | 5.5%                              | \$120.55     | 51.0%                       | 132.6%           |

| COUNTY    | POPULATION | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | PERCENT<br>CHANGE<br>Q1toQ2 | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | PERCENT<br>CHANGE<br>Q2toQ3 |
|-----------|------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|-----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|-----------------------------|
|           |            | 1983(1)                    |                   |                                   |              |                             | 1983(2)                    |                   |                                   |              |                             |                             | 1983(3)                    |                   |                                   |              |                             |                             |
| GRATOIT   | 40,448     | 5,463                      | 136,575           | 0.2%                              | \$3.38       | 17.1%                       | 3,523                      | 88,075            | 0.1%                              | \$2.18       | 11.0%                       | -35.5%                      | 15,134                     | 378,350           | 0.3%                              | \$9.35       | 47.4%                       | 329.6%                      |
| HILLSDALE | 42,071     | 2,671                      | 66,775            | 0.1%                              | \$1.59       | 23.5%                       | 3,248                      | 81,200            | 0.1%                              | \$1.93       | 28.6%                       | 21.6%                       | 3,480                      | 87,000            | 0.1%                              | \$2.07       | 30.6%                       | 7.1%                        |
| HOUGHTON  | 37,872     | 9,354                      | 233,850           | 0.4%                              | \$6.17       | 14.7%                       | 14,355                     | 358,875           | 0.5%                              | \$9.48       | 22.5%                       | 53.5%                       | 28,145                     | 703,625           | 0.6%                              | \$18.58      | 44.1%                       | 96.1%                       |
| MUROM     | 36,459     | 2,054                      | 51,350            | 0.1%                              | \$1.41       | 4.1%                        | 11,537                     | 288,425           | 0.4%                              | \$7.91       | 23.2%                       | 461.7%                      | 30,451                     | 761,275           | 0.6%                              | \$20.88      | 61.3%                       | 163.9%                      |
| INGHAM    | 275,520    | 27,908                     | 697,700           | 1.2%                              | \$2.53       | 21.2%                       | 33,322                     | 833,050           | 1.1%                              | \$3.02       | 25.4%                       | 19.4%                       | 38,592                     | 964,800           | 0.8%                              | \$3.50       | 29.4%                       | 15.8%                       |
| IONIA     | 51,815     | 6,235                      | 155,875           | 0.3%                              | \$3.01       | 17.1%                       | 10,134                     | 253,350           | 0.3%                              | \$4.89       | 27.8%                       | 62.5%                       | 9,946                      | 248,650           | 0.2%                              | \$4.80       | 27.3%                       | -1.9%                       |
| IOSCO     | 28,349     | 5,958                      | 148,950           | 0.3%                              | \$5.25       | 7.4%                        | 18,445                     | 461,125           | 0.6%                              | \$16.27      | 22.9%                       | 209.6%                      | 43,123                     | 1,078,075         | 0.9%                              | \$38.03      | 53.6%                       | 133.8%                      |
| IRON      | 13,635     | 2,618                      | 65,450            | 0.1%                              | \$4.80       | 2.0%                        | 6,087                      | 152,175           | 0.2%                              | \$11.16      | 4.8%                        | 132.5%                      | 115,105                    | 2,877,625         | 2.4%                              | \$211.05     | 89.9%                       | 1791.0%                     |
| ISABELLA  | 54,110     | 16,567                     | 414,175           | 0.7%                              | \$7.65       | 19.2%                       | 21,862                     | 546,550           | 0.7%                              | \$10.10      | 25.3%                       | 32.0%                       | 27,670                     | 691,750           | 0.6%                              | \$12.78      | 32.1%                       | 26.6%                       |
| JACKSON   | 151,495    | 32,076                     | 801,900           | 1.4%                              | \$5.29       | 19.7%                       | 46,173                     | 1,154,325         | 1.5%                              | \$7.62       | 28.4%                       | 43.9%                       | 48,122                     | 1,203,050         | 1.0%                              | \$7.94       | 29.6%                       | 4.2%                        |
| KALAMAZOO | 212,378    | 29,047                     | 726,175           | 1.3%                              | \$3.42       | 19.3%                       | 38,098                     | 952,450           | 1.2%                              | \$4.48       | 25.4%                       | 31.2%                       | 45,178                     | 1,129,450         | 0.9%                              | \$5.32       | 30.1%                       | 18.6%                       |
| KALKASKA  | 10,952     | 3,485                      | 87,125            | 0.2%                              | \$7.96       | 23.7%                       | 4,543                      | 113,575           | 0.1%                              | \$10.37      | 30.9%                       | 30.4%                       | 4,337                      | 108,425           | 0.1%                              | \$9.90       | 29.5%                       | -4.5%                       |
| KENT      | 444,506    | 128,951                    | 3,223,775         | 5.7%                              | \$7.25       | 20.2%                       | 149,708                    | 3,742,700         | 4.8%                              | \$8.42       | 23.4%                       | 16.1%                       | 194,364                    | 4,859,100         | 4.0%                              | \$10.93      | 30.4%                       | 29.8%                       |
| KEWEENAW  | 1,963      | 262                        | 6,550             | 0.0%                              | \$3.34       | 1.0%                        | 1,987                      | 49,675            | 0.1%                              | \$25.31      | 7.6%                        | 658.4%                      | 20,919                     | 522,975           | 0.4%                              | \$266.42     | 80.2%                       | 952.8%                      |
| LAKE      | 7,711      | 1,018                      | 25,450            | 0.0%                              | \$3.30       | 2.1%                        | 7,991                      | 199,775           | 0.3%                              | \$25.91      | 16.8%                       | 685.0%                      | 30,672                     | 766,800           | 0.6%                              | \$99.44      | 64.6%                       | 283.8%                      |
| LAPEER    | 70,038     | 4,990                      | 124,750           | 0.2%                              | \$1.78       | 14.2%                       | 12,730                     | 318,250           | 0.4%                              | \$4.54       | 36.3%                       | 155.1%                      | 2,415                      | 60,375            | 0.0%                              | \$0.86       | 6.9%                        | -81.0%                      |
| LEELANAU  | 14,007     | 15,425                     | 385,625           | 0.7%                              | \$27.53      | 11.2%                       | 16,451                     | 411,275           | 0.5%                              | \$29.36      | 11.9%                       | 6.7%                        | 90,079                     | 2,251,975         | 1.9%                              | \$160.77     | 65.4%                       | 447.6%                      |
| LENAAWEE  | 89,948     | 2,859                      | 71,475            | 0.1%                              | \$0.79       | 15.8%                       | 4,050                      | 101,250           | 0.1%                              | \$1.13       | 22.4%                       | 41.7%                       | 6,767                      | 169,175           | 0.1%                              | \$1.88       | 37.5%                       | 67.1%                       |
| LIV.      | 100,289    | 323                        | 8,075             | 0.0%                              | \$0.08       | 14.1%                       | 870                        | 21,750            | 0.0%                              | \$0.22       | 38.1%                       | 169.3%                      | 806                        | 20,150            | 0.0%                              | \$0.20       | 35.3%                       | -7.4%                       |
| LUCE      | 6,659      | 1,117                      | 27,925            | 0.0%                              | \$4.19       | 8.3%                        | 2,810                      | 70,250            | 0.1%                              | \$10.55      | 20.8%                       | 151.6%                      | 7,905                      | 197,625           | 0.2%                              | \$29.68      | 58.6%                       | 181.3%                      |
| MACKINAC  | 10,178     | 8,844                      | 221,100           | 0.4%                              | \$21.72      | 3.5%                        | 54,675                     | 1,366,875         | 1.7%                              | \$134.30     | 21.7%                       | 518.2%                      | 173,741                    | 4,343,525         | 3.6%                              | \$426.76     | 69.0%                       | 217.8%                      |
| MACOMB    | 694,600    | 72,851                     | 1,821,275         | 3.2%                              | \$2.62       | 21.5%                       | 93,793                     | 2,344,825         | 3.0%                              | \$3.38       | 27.7%                       | 28.7%                       | 89,910                     | 2,247,750         | 1.9%                              | \$3.24       | 26.6%                       | -4.1%                       |
| MANISTEE  | 23,019     | 9,874                      | 246,850           | 0.4%                              | \$10.72      | 11.7%                       | 19,918                     | 497,950           | 0.6%                              | \$21.63      | 23.6%                       | 101.7%                      | 39,527                     | 988,175           | 0.8%                              | \$42.93      | 46.9%                       | 98.4%                       |
| MARQUETTE | 74,101     | 11,491                     | 287,275           | 0.5%                              | \$3.88       | 13.9%                       | 20,362                     | 509,050           | 0.6%                              | \$6.87       | 24.7%                       | 77.2%                       | 33,330                     | 833,250           | 0.7%                              | \$11.24      | 40.4%                       | 63.7%                       |
| MASON     | 26,365     | 9,151                      | 228,775           | 0.4%                              | \$8.68       | 10.8%                       | 18,368                     | 459,200           | 0.6%                              | \$17.42      | 21.6%                       | 100.7%                      | 45,686                     | 1,142,150         | 0.9%                              | \$43.32      | 53.8%                       | 148.7%                      |
| MECOSTA   | 36,961     | 9,685                      | 242,125           | 0.4%                              | \$6.55       | 15.6%                       | 12,546                     | 313,650           | 0.4%                              | \$8.49       | 20.2%                       | 29.5%                       | 22,524                     | 563,100           | 0.5%                              | \$15.23      | 36.2%                       | 79.5%                       |
| MENOMINEE | 26,201     | 7,042                      | 176,050           | 0.3%                              | \$6.72       | 33.6%                       | 3,524                      | 88,100            | 0.1%                              | \$3.36       | 16.8%                       | -50.0%                      | 6,913                      | 172,825           | 0.1%                              | \$6.60       | 33.0%                       | 96.2%                       |
| MIDLAND   | 73,578     | 27,581                     | 689,525           | 1.2%                              | \$9.37       | 20.1%                       | 32,837                     | 820,925           | 1.0%                              | \$11.16      | 23.9%                       | 19.1%                       | 45,235                     | 1,130,875         | 0.9%                              | \$15.37      | 32.9%                       | 37.8%                       |

| COUNTY     | POPULATION | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q2toQ3 |
|------------|------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|------------------|
|            |            | 1983(1)                    |                   |                                   |                        |                             | 1983(2)                    |                   |                                   |                        |                             |                  | 1983(3)                    |                   |                                   |                        |                             |                  |
| MISSAUKEE  | 10,009     | 581                        | 14,525            | 0.0%                              | \$1.45                 | 12.0%                       | 1,301                      | 32,525            | 0.0%                              | \$3.25                 | 26.8%                       | 123.9%           | 1,984                      | 49,600            | 0.0%                              | \$4.96                 | 40.9%                       | 52.5%            |
| MONROE     | 134,659    | 9,292                      | 232,300           | 0.4%                              | \$1.73                 | 18.6%                       | 14,730                     | 368,250           | 0.5%                              | \$2.73                 | 29.5%                       | 58.5%            | 15,463                     | 386,575           | 0.3%                              | \$2.87                 | 31.0%                       | 5.0%             |
| MONTCALM   | 47,555     | 1,077                      | 26,925            | 0.0%                              | \$0.57                 | 14.0%                       | 2,214                      | 55,350            | 0.1%                              | \$1.16                 | 28.8%                       | 105.6%           | 3,257                      | 81,425            | 0.1%                              | \$1.71                 | 42.3%                       | 47.1%            |
| MONT.      | 7,492      | 2,202                      | 55,050            | 0.1%                              | \$7.35                 | 12.5%                       | 3,969                      | 99,225            | 0.1%                              | \$13.24                | 22.4%                       | 80.2%            | 8,101                      | 202,525           | 0.2%                              | \$27.03                | 45.8%                       | 104.1%           |
| MUSKEGON   | 157,589    | 17,111                     | 427,775           | 0.8%                              | \$2.71                 | 17.0%                       | 32,889                     | 822,225           | 1.0%                              | \$5.22                 | 32.6%                       | 92.2%            | 36,380                     | 909,500           | 0.8%                              | \$5.77                 | 36.1%                       | 10.6%            |
| NEWAYGO    | 34,917     | 529                        | 13,225            | 0.0%                              | \$0.38                 | 5.0%                        | 710                        | 17,750            | 0.0%                              | \$0.51                 | 6.7%                        | 34.2%            | 1,998                      | 49,950            | 0.0%                              | \$1.43                 | 18.8%                       | 181.4%           |
| OAKLAND    | 1,011,793  | 322,234                    | 8,055,850         | 14.1%                             | \$7.96                 | 21.4%                       | 413,275                    | 10,331,875        | 13.2%                             | \$10.21                | 27.5%                       | 28.3%            | 438,144                    | 10,953,600        | 9.1%                              | \$10.83                | 29.1%                       | 6.0%             |
| OCEANA     | 22,002     | 836                        | 20,900            | 0.0%                              | \$0.95                 | 3.9%                        | 3,379                      | 84,475            | 0.1%                              | \$3.84                 | 15.6%                       | 304.2%           | 16,317                     | 407,925           | 0.3%                              | \$18.54                | 75.2%                       | 382.9%           |
| OGEAW      | 16,436     | 2,857                      | 71,425            | 0.1%                              | \$4.35                 | 18.6%                       | 3,454                      | 86,350            | 0.1%                              | \$5.25                 | 22.5%                       | 20.9%            | 5,951                      | 148,775           | 0.1%                              | \$9.05                 | 38.7%                       | 72.3%            |
| ONTONAGON  | 9,861      | 16,764                     | 419,100           | 0.7%                              | \$42.50                | 24.2%                       | 15,952                     | 398,800           | 0.5%                              | \$40.44                | 23.1%                       | -4.8%            | 22,685                     | 567,125           | 0.5%                              | \$57.51                | 32.8%                       | 42.2%            |
| OSCEOLA    | 18,928     | 574                        | 14,350            | 0.0%                              | \$0.76                 | 19.6%                       | 659                        | 16,475            | 0.0%                              | \$0.87                 | 22.6%                       | 14.8%            | 997                        | 24,925            | 0.0%                              | \$1.32                 | 34.1%                       | 51.3%            |
| OSCODA     | 6,858      | 1,204                      | 30,100            | 0.1%                              | \$4.39                 | 13.5%                       | 2,347                      | 58,675            | 0.1%                              | \$8.56                 | 26.4%                       | 94.9%            | 3,267                      | 81,675            | 0.1%                              | \$11.91                | 36.8%                       | 39.2%            |
| OTSEGO     | 14,993     | 26,112                     | 652,800           | 1.1%                              | \$43.54                | 16.2%                       | 30,072                     | 751,800           | 1.0%                              | \$50.14                | 18.7%                       | 15.2%            | 67,799                     | 1,694,975         | 1.4%                              | \$113.05               | 42.2%                       | 125.5%           |
| OTTAWA     | 157,174    | 5,702                      | 142,550           | 0.3%                              | \$0.91                 | 5.1%                        | 9,228                      | 230,700           | 0.3%                              | \$1.47                 | 8.2%                        | 61.8%            | 72,943                     | 1,823,575         | 1.5%                              | \$11.60                | 65.1%                       | 690.5%           |
| PRES. IS.  | 14,267     | 473                        | 11,825            | 0.0%                              | \$0.83                 | 8.1%                        | 738                        | 18,450            | 0.0%                              | \$1.29                 | 12.6%                       | 56.0%            | 3,614                      | 90,350            | 0.1%                              | \$6.33                 | 61.5%                       | 389.7%           |
| ROSCOMMON  | 16,374     | 24,277                     | 606,925           | 1.1%                              | \$37.07                | 16.9%                       |                            |                   |                                   |                        |                             |                  | 89,624                     | 2,240,600         | 1.9%                              | \$136.84               | 62.4%                       |                  |
| SAGINAW    | 228,059    | 29,653                     | 741,325           | 1.3%                              | \$3.25                 | 12.6%                       | 51,179                     | 1,279,475         | 1.6%                              | \$5.61                 | 21.8%                       | 72.6%            | 82,306                     | 2,057,650         | 1.7%                              | \$9.02                 | 35.1%                       | 60.8%            |
| ST. CLAIR  | 138,802    | 21,204                     | 530,100           | 0.9%                              | \$3.82                 | 16.5%                       | 32,784                     | 819,600           | 1.0%                              | \$5.90                 | 25.5%                       | 54.6%            | 46,029                     | 1,150,725         | 1.0%                              | \$8.29                 | 35.8%                       | 40.4%            |
| ST. JOSEPH | 56,083     | 3,688                      | 92,200            | 0.2%                              | \$1.64                 | 7.6%                        | 15,758                     | 393,950           | 0.5%                              | \$7.02                 | 32.5%                       | 327.3%           | 19,316                     | 482,900           | 0.4%                              | \$8.61                 | 39.9%                       | 22.6%            |
| SANILAC    | 40,789     | 1,603                      | 40,075            | 0.1%                              | \$0.98                 | 12.2%                       | 3,154                      | 78,850            | 0.1%                              | \$1.93                 | 24.1%                       | 96.8%            | 5,831                      | 145,775           | 0.1%                              | \$3.57                 | 44.5%                       | 84.9%            |
| SCHCFT.    | 8,575      | 1,551                      | 38,775            | 0.1%                              | \$4.52                 | 2.8%                        | 5,843                      | 146,075           | 0.2%                              | \$17.03                | 10.6%                       | 276.7%           | 37,011                     | 925,275           | 0.8%                              | \$107.90               | 66.9%                       | 533.4%           |
| SHIAWASSE  | 71,140     | 7,103                      | 177,575           | 0.3%                              | \$2.50                 | 23.7%                       | 9,279                      | 231,975           | 0.3%                              | \$3.26                 | 31.0%                       | 30.6%            | 7,868                      | 196,700           | 0.2%                              | \$2.76                 | 26.3%                       | -15.2%           |
| TUSCOLA    | 56,961     | 4,254                      | 106,350           | 0.2%                              | \$1.87                 | 24.8%                       | 3,679                      | 91,975            | 0.1%                              | \$1.61                 | 21.4%                       | -13.5%           | 5,065                      | 126,625           | 0.1%                              | \$2.22                 | 29.5%                       | 37.7%            |
| VAN BUREN  | 66,814     | 569                        | 14,225            | 0.0%                              | \$0.21                 | 1.0%                        | 12,013                     | 300,325           | 0.4%                              | \$4.49                 | 21.8%                       | 2011.2%          | 36,713                     | 917,825           | 0.8%                              | \$13.74                | 66.6%                       | 205.6%           |
| WASHTENAW  | 264,748    | 45,562                     | 1,139,050         | 2.0%                              | \$4.30                 | 16.2%                       | 75,744                     | 1,893,600         | 2.4%                              | \$7.15                 | 26.9%                       | 66.2%            | 88,883                     | 2,222,075         | 1.8%                              | \$8.39                 | 31.6%                       | 17.3%            |
| WAYNE      | 2,337,891  | 424,408                    | 10,610,200        | 18.6%                             | \$4.54                 | 21.1%                       | 533,112                    | 13,327,800        | 17.0%                             | \$5.70                 | 26.5%                       | 25.6%            | 554,381                    | 13,859,525        | 11.5%                             | \$5.93                 | 27.5%                       | 4.0%             |
| WEXFORD    | 25,102     | 10,653                     | 266,325           | 0.5%                              | \$10.61                | 20.1%                       | 10,188                     | 254,700           | 0.3%                              | \$10.15                | 19.2%                       | -4.4%            | 20,358                     | 508,950           | 0.4%                              | \$20.28                | 38.4%                       | 99.8%            |
| OUT/STATE  |            | 469,810                    | 11,745,250        | 20.6%                             |                        | 20.7%                       | 575,118                    | 14,377,950        | 18.3%                             |                        | 25.4%                       | 22.4%            | 621,250                    | 15,531,250        | 12.8%                             |                        | 27.4%                       | 8.0%             |

| COUNTY    | POPULATION | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q2toQ3 |
|-----------|------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|------------------|
|           |            | 1983(1)                    |                   |                                   |              |                             | 1983(2)                    |                   |                                   |              |                             |                  | 1983(3)                    |                   |                                   |              |                             |                  |
| TOTAL     | 9,262,078  | 2,279,164                  | 56,979,100        | 100.0%                            |              | 17.3%                       | 3,134,748                  | 78,368,700        | 100.0%                            |              | 23.8%                       | 37.5%            | 4,836,013                  | 120,900,325       | 100.0%                            |              | 36.6%                       | 54.3%            |
| COUNTY AV | 111,591    | 21,799                     | 544,986           |                                   | \$4.88       |                             | 30,839                     |                   |                                   | \$6.91       |                             |                  | 50,780                     | 1,269,507         |                                   | \$11.38      |                             |                  |

\*OUT/STATE Figures Not Included in Averages

\*ERR Indicates Division by Zero



| COUNTY    | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>USE<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX |
|-----------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|------------------|-----------------------------|------------------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|
|           | 1983(4)                    |                   |                                   |                        |                             |                  |                             |                                    | 1984(1)                    |                   |                                   |                        |                             |                            | 1984(2)                    |                   |                                   |
| ALCONA    | 2,409                      | 60,225            | 0.1%                              | \$6.18                 | 15.6%                       | -77.4%           | 15,407                      | 385,175                            | 698                        | 17,450            | 0.0%                              | \$1.79                 | 4.7%                        | 2226.7%                    | 1,390                      | 34,750            | 0.0%                              |
| ALGER     | 10,037                     | 250,925           | 0.3%                              | \$27.20                | 17.2%                       | -66.6%           | 58,302                      | 1,457,550                          | 8,158                      | 203,950           | 0.3%                              | \$22.11                | 13.4%                       | 4.9%                       | 11,528                     | 288,200           | 0.3%                              |
| ALLEGAN   | 9,794                      | 244,850           | 0.3%                              | \$3.00                 | 10.7%                       | -77.8%           | 91,327                      | 2,283,175                          | 7,695                      | 192,375           | 0.3%                              | \$2.36                 | 8.1%                        | -25.4%                     | 24,513                     | 612,825           | 0.7%                              |
| ALPENA    | 8,236                      | 205,900           | 0.3%                              | \$6.37                 | 13.6%                       | -74.6%           | 60,563                      | 1,514,075                          | 6,256                      | 156,400           | 0.2%                              | \$4.84                 | 13.1%                       | -7.3%                      | 9,352                      | 233,800           | 0.3%                              |
| ANTRIM    | 16,384                     | 409,600           | 0.6%                              | \$25.29                | 18.9%                       | -62.3%           | 86,711                      | 2,167,775                          | 16,903                     | 422,575           | 0.6%                              | \$26.09                | 17.6%                       | 482.5%                     | 20,452                     | 511,300           | 0.6%                              |
| ARENAC    | 8,595                      | 214,875           | 0.3%                              | \$14.61                | 22.2%                       | -57.0%           | 38,766                      | 969,150                            | 2,100                      | 52,500            | 0.1%                              | \$3.57                 | 7.3%                        | -30.6%                     | 7,016                      | 175,400           | 0.2%                              |
| BARAGA    | 1,623                      | 40,575            | 0.1%                              | \$4.78                 | 21.6%                       | -59.4%           | 7,517                       | 187,925                            | 1,082                      | 27,050            | 0.0%                              | \$3.19                 | 14.3%                       | 115.5%                     | 1,821                      | 45,525            | 0.1%                              |
| BARRY     | 1,122                      | 28,050            | 0.0%                              | \$0.61                 | 26.3%                       | -45.9%           | 4,273                       | 106,825                            | 1,007                      | 25,175            | 0.0%                              | \$0.55                 | 17.9%                       | 217.7%                     | 1,113                      | 27,825            | 0.0%                              |
| BAY       | 22,046                     | 551,150           | 0.7%                              | \$4.60                 | 26.3%                       | -25.4%           | 83,905                      | 2,097,625                          | 18,740                     | 468,500           | 0.7%                              | \$3.91                 | 25.1%                       | 48.3%                      | 26,205                     | 655,125           | 0.7%                              |
| BENZIE    | 5,310                      | 132,750           | 0.2%                              | \$11.85                | 15.0%                       | -76.5%           | 35,508                      | 887,700                            | 2,157                      | 53,925            | 0.1%                              | \$4.81                 | 6.2%                        | -21.6%                     | 5,664                      | 141,600           | 0.2%                              |
| BERRIEN   | 31,989                     | 799,725           | 1.1%                              | \$4.67                 | 18.7%                       | -54.2%           | 171,105                     | 4,277,625                          | 23,438                     | 585,950           | 0.9%                              | \$3.42                 | 13.1%                       | -8.0%                      | 51,582                     | 1,289,550         | 1.4%                              |
| BRANCH    | 4,938                      | 123,450           | 0.2%                              | \$3.07                 | 17.5%                       | -52.1%           | 28,150                      | 703,750                            | 3,252                      | 81,300            | 0.1%                              | \$2.02                 | 12.4%                       | -13.3%                     | 6,112                      | 152,800           | 0.2%                              |
| CALHOUN   | 25,689                     | 642,225           | 0.9%                              | \$4.54                 | 19.9%                       | -37.0%           | 128,781                     | 3,219,525                          | 27,193                     | 679,825           | 1.0%                              | \$4.80                 | 21.8%                       | 13.4%                      | 35,859                     | 896,475           | 1.0%                              |
| CASS      | 5,410                      | 135,250           | 0.2%                              | \$2.73                 | 20.9%                       | -52.9%           | 25,841                      | 646,025                            | 797                        | 19,925            | 0.0%                              | \$0.40                 | 9.7%                        | -66.9%                     | 2,058                      | 51,450            | 0.1%                              |
| CHARLVX.  | 23,535                     | 588,375           | 0.8%                              | \$29.56                | 13.7%                       | -70.1%           | 171,654                     | 4,291,350                          | 42,925                     | 1,073,125         | 1.6%                              | \$53.91                | 28.4%                       | 10.9%                      | 20,539                     | 513,475           | 0.6%                              |
| CHEBOYGAM | 11,353                     | 283,825           | 0.4%                              | \$13.75                | 11.0%                       | -81.1%           | 103,590                     | 2,589,750                          | 2,835                      | 70,875            | 0.1%                              | \$3.43                 | 5.8%                        | -66.9%                     | 9,673                      | 241,825           | 0.3%                              |
| CHIPPewa  | 13,213                     | 330,325           | 0.4%                              | \$11.38                | 12.6%                       | -77.9%           | 105,018                     | 2,625,450                          | 7,785                      | 194,625           | 0.3%                              | \$6.70                 | 8.0%                        | -23.6%                     | 18,816                     | 470,400           | 0.5%                              |
| CLARE     | 5,690                      | 142,250           | 0.2%                              | \$5.97                 | 20.2%                       | -48.0%           | 28,232                      | 705,800                            | 4,028                      | 100,700           | 0.1%                              | \$4.23                 | 14.3%                       | -9.1%                      | 7,804                      | 195,100           | 0.2%                              |
| CLINTON   | 2,097                      | 52,425            | 0.1%                              | \$0.94                 | 15.3%                       | -25.5%           | 13,722                      | 343,050                            | 2,352                      | 58,800            | 0.1%                              | \$1.05                 | 23.0%                       | 48.9%                      | 2,854                      | 71,350            | 0.1%                              |
| CRAWFORD  | 22,075                     | 551,875           | 0.7%                              | \$58.31                | 18.3%                       | -54.2%           | 120,612                     | 3,015,300                          | 22,010                     | 550,250           | 0.8%                              | \$58.14                | 19.6%                       | 16.3%                      | 25,895                     | 647,375           | 0.7%                              |
| DELTA     | 20,081                     | 502,025           | 0.7%                              | \$12.89                | 20.3%                       | -62.4%           | 98,826                      | 2,470,650                          | 10,795                     | 269,875           | 0.4%                              | \$6.93                 | 14.5%                       | 21.7%                      | 18,515                     | 462,875           | 0.5%                              |
| DICKINSON | 12,663                     | 316,575           | 0.4%                              | \$12.49                | 25.1%                       | -31.9%           | 50,414                      | 1,260,350                          | 9,766                      | 244,150           | 0.4%                              | \$9.63                 | 18.2%                       | 5.1%                       | 11,457                     | 286,425           | 0.3%                              |
| EATON     | 2,104                      | 52,600            | 0.1%                              | \$0.60                 | 22.2%                       | -29.0%           | 9,477                       | 236,925                            | 22,858                     | 571,450           | 0.8%                              | \$6.47                 | 24.9%                       | 1029.9%                    | 21,669                     | 541,725           | 0.6%                              |
| EMMET     | 49,717                     | 1,242,925         | 1.7%                              | \$54.06                | 13.0%                       | -78.9%           | 383,223                     | 9,580,575                          | 48,094                     | 1,202,350         | 1.7%                              | \$52.29                | 13.6%                       | 14.9%                      | 54,380                     | 1,359,500         | 1.5%                              |
| GENESSE   | 134,564                    | 3,364,100         | 4.6%                              | \$7.47                 | 44.0%                       | 95.6%            | 305,560                     | 7,639,000                          | 48,965                     | 1,224,125         | 1.8%                              | \$2.72                 | 19.3%                       | 16.5%                      | 64,459                     | 1,611,475         | 1.8%                              |
| GLADWIN   | 1,329                      | 33,225            | 0.0%                              | \$1.66                 | 18.9%                       | -40.5%           | 7,035                       | 175,875                            | 1,686                      | 42,150            | 0.1%                              | \$2.11                 | 22.1%                       | 2.9%                       | 1,918                      | 47,950            | 0.1%                              |
| GOGEBIC   | 13,769                     | 344,225           | 0.5%                              | \$17.49                | 16.9%                       | -44.6%           | 81,397                      | 2,034,925                          | 30,837                     | 770,925           | 1.1%                              | \$39.16                | 37.6%                       | 16.2%                      | 12,386                     | 309,650           | 0.3%                              |
| GRD. TRV. | 85,448                     | 2,136,200         | 2.9%                              | \$38.91                | 16.5%                       | -67.7%           | 519,120                     | 12,978,000                         | 91,792                     | 2,294,800         | 3.3%                              | \$41.80                | 12.6%                       | 66.6%                      | 167,671                    | 4,191,775         | 4.7%                              |

| COUNTY    | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>USE<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX |
|-----------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|------------------|-----------------------------|------------------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|
|           | 1983(4)                    |                   |                                   |                        |                             |                  |                             |                                    | 1984(1)                    |                   |                                   |                        |                             |                            | 1984(2)                    |                   |                                   |
| GRATOIT   | 7,788                      | 194,700           | 0.3%                              | \$4.81                 | 24.4%                       | -48.5%           | 31,908                      | 797,700                            | 6,579                      | 164,475           | 0.2%                              | \$4.07                 | 19.4%                       | 20.4%                      | 8,542                      | 213,550           | 0.2%                              |
| HILLSDALE | 1,957                      | 48,925            | 0.1%                              | \$1.16                 | 17.2%                       | -43.8%           | 11,356                      | 283,900                            | 1,436                      | 35,900            | 0.1%                              | \$0.85                 | 10.7%                       | -46.2%                     | 3,836                      | 95,900            | 0.1%                              |
| HOUGHTON  | 11,982                     | 299,550           | 0.4%                              | \$7.91                 | 18.8%                       | -57.4%           | 63,836                      | 1,595,900                          | 9,537                      | 238,425           | 0.3%                              | \$6.30                 | 13.5%                       | 2.0%                       | 15,097                     | 377,425           | 0.4%                              |
| HURON     | 5,631                      | 140,775           | 0.2%                              | \$3.86                 | 11.3%                       | -81.5%           | 49,673                      | 1,241,825                          | 2,850                      | 71,250            | 0.1%                              | \$1.95                 | 8.6%                        | 38.8%                      | 8,404                      | 210,100           | 0.2%                              |
| INGHAM    | 31,593                     | 789,825           | 1.1%                              | \$2.87                 | 24.0%                       | -18.1%           | 131,415                     | 3,285,375                          | 29,906                     | 747,650           | 1.1%                              | \$2.71                 | 23.0%                       | 7.2%                       | 34,440                     | 861,000           | 1.0%                              |
| IONIA     | 10,117                     | 252,925           | 0.3%                              | \$4.88                 | 27.8%                       | 1.7%             | 36,432                      | 910,800                            | 2,504                      | 62,600            | 0.1%                              | \$1.21                 | 15.9%                       | -59.8%                     | 4,922                      | 123,050           | 0.1%                              |
| IOSCO     | 12,962                     | 324,050           | 0.4%                              | \$11.43                | 16.1%                       | -69.9%           | 80,488                      | 2,012,200                          | 7,127                      | 178,175           | 0.3%                              | \$6.29                 | 8.9%                        | 19.6%                      | 15,313                     | 382,825           | 0.4%                              |
| IRON      | 4,170                      | 104,250           | 0.1%                              | \$7.65                 | 3.3%                        | -96.4%           | 127,980                     | 3,199,500                          | 2,411                      | 60,275            | 0.1%                              | \$4.42                 | 14.0%                       | -7.9%                      | 4,240                      | 106,000           | 0.1%                              |
| ISABELLA  | 20,147                     | 503,675           | 0.7%                              | \$9.31                 | 23.4%                       | -27.2%           | 86,246                      | 2,156,150                          | 21,350                     | 533,750           | 0.8%                              | \$9.86                 | 22.3%                       | 28.9%                      | 25,460                     | 636,500           | 0.7%                              |
| JACKSON   | 36,104                     | 902,600           | 1.2%                              | \$5.96                 | 22.2%                       | -25.0%           | 162,475                     | 4,061,875                          | 34,731                     | 868,275           | 1.3%                              | \$5.73                 | 20.0%                       | 8.3%                       | 45,973                     | 1,149,325         | 1.3%                              |
| KALAMAZOO | 37,946                     | 948,650           | 1.3%                              | \$4.47                 | 25.3%                       | -16.0%           | 150,269                     | 3,756,725                          | 36,922                     | 923,050           | 1.3%                              | \$4.35                 | 17.5%                       | 27.1%                      | 67,079                     | 1,676,975         | 1.9%                              |
| KALKASKA  | 2,356                      | 58,900            | 0.1%                              | \$5.38                 | 16.0%                       | -45.7%           | 14,721                      | 368,025                            | 2,807                      | 70,175            | 0.1%                              | \$6.41                 | 15.8%                       | -19.5%                     | 3,761                      | 94,025            | 0.1%                              |
| KENT      | 166,519                    | 4,162,975         | 5.6%                              | \$9.37                 | 26.0%                       | -14.3%           | 639,542                     | 15,988,550                         | 165,922                    | 4,148,050         | 6.0%                              | \$9.33                 | 20.7%                       | 28.7%                      | 222,873                    | 5,571,825         | 6.3%                              |
| KEMEEENAW | 2,915                      | 72,875            | 0.1%                              | \$37.12                | 11.2%                       | -86.1%           | 26,083                      | 652,075                            | 484                        | 12,100            | 0.0%                              | \$6.16                 | 4.0%                        | 84.7%                      | 1,248                      | 31,200            | 0.0%                              |
| LAKE      | 7,798                      | 194,950           | 0.3%                              | \$25.28                | 16.4%                       | -74.6%           | 47,479                      | 1,186,975                          | 2,131                      | 53,275            | 0.1%                              | \$6.91                 | 16.5%                       | 109.3%                     | 2,486                      | 62,150            | 0.1%                              |
| LAPEER    | 14,953                     | 373,825           | 0.5%                              | \$5.34                 | 42.6%                       | 519.2%           | 35,088                      | 877,200                            | 1,600                      | 40,000            | 0.1%                              | \$0.57                 | 17.8%                       | -67.9%                     | 2,201                      | 55,025            | 0.1%                              |
| LEELANAU  | 15,767                     | 394,175           | 0.5%                              | \$28.14                | 11.4%                       | -82.5%           | 137,722                     | 3,443,050                          | 17,094                     | 427,350           | 0.6%                              | \$30.51                | 9.7%                        | 10.8%                      | 20,513                     | 512,825           | 0.6%                              |
| LENAAWEE  | 4,381                      | 109,525           | 0.1%                              | \$1.22                 | 24.3%                       | -35.3%           | 18,057                      | 451,425                            | 4,343                      | 108,575           | 0.2%                              | \$1.21                 | 16.7%                       | 51.9%                      | 7,199                      | 179,975           | 0.2%                              |
| LIV.      | 286                        | 7,150             | 0.0%                              | \$0.07                 | 12.5%                       | -64.5%           | 2,285                       | 57,125                             | 338                        | 8,450             | 0.0%                              | \$0.08                 | 9.3%                        | 4.6%                       | 551                        | 13,775            | 0.0%                              |
| LUCE      | 1,647                      | 41,175            | 0.1%                              | \$6.18                 | 12.2%                       | -79.2%           | 13,479                      | 336,975                            | 589                        | 14,725            | 0.0%                              | \$2.21                 | 4.6%                        | -47.3%                     | 2,974                      | 74,350            | 0.1%                              |
| MACKINAC  | 14,561                     | 364,025           | 0.5%                              | \$35.77                | 5.8%                        | -91.6%           | 251,821                     | 6,295,525                          | 18,878                     | 471,950           | 0.7%                              | \$46.37                | 7.1%                        | 113.5%                     | 55,600                     | 1,390,000         | 1.6%                              |
| MACOMB    | 81,658                     | 2,041,450         | 2.8%                              | \$2.94                 | 24.1%                       | -9.2%            | 338,212                     | 8,455,300                          | 89,333                     | 2,233,325         | 3.2%                              | \$3.22                 | 30.7%                       | 22.6%                      | 103,893                    | 2,597,325         | 2.9%                              |
| MANISTEE  | 14,918                     | 372,950           | 0.5%                              | \$16.20                | 17.7%                       | -62.3%           | 84,237                      | 2,105,925                          | 10,839                     | 270,975           | 0.4%                              | \$11.77                | 12.3%                       | 9.8%                       | 15,392                     | 384,800           | 0.4%                              |
| MARQUETTE | 17,252                     | 431,300           | 0.6%                              | \$5.82                 | 20.9%                       | -48.2%           | 82,435                      | 2,060,875                          | 22,361                     | 559,025           | 0.8%                              | \$7.54                 | 23.3%                       | 94.6%                      | 19,349                     | 483,725           | 0.5%                              |
| MASON     | 11,649                     | 291,225           | 0.4%                              | \$11.05                | 13.7%                       | -74.5%           | 84,854                      | 2,121,350                          | 4,109                      | 102,725           | 0.1%                              | \$3.90                 | 5.9%                        | -55.1%                     | 12,313                     | 307,825           | 0.3%                              |
| MECOSTA   | 17,479                     | 436,975           | 0.6%                              | \$11.82                | 28.1%                       | -22.4%           | 62,234                      | 1,555,850                          | 9,342                      | 233,550           | 0.3%                              | \$6.32                 | 26.2%                       | -3.5%                      | 8,572                      | 214,300           | 0.2%                              |
| MEMOMINEE | 3,481                      | 87,025            | 0.1%                              | \$3.32                 | 16.6%                       | -49.6%           | 20,960                      | 524,000                            | 196                        | 4,900             | 0.0%                              | \$0.19                 | 2.9%                        | -97.2%                     | 405                        | 10,125            | 0.0%                              |
| MIDLAND   | 31,814                     | 795,350           | 1.1%                              | \$10.81                | 23.1%                       | -29.7%           | 137,467                     | 3,436,675                          | 30,011                     | 750,275           | 1.1%                              | \$10.20                | 23.1%                       | 8.8%                       | 35,707                     | 892,675           | 1.0%                              |

| COUNTY     | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>USE<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX |
|------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|------------------|-----------------------------|------------------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|
|            | 1983(4)                    |                   |                                   |              |                             |                  |                             |                                    | 1984(1)                    |                   |                                   |              |                             |                            | 1984(2)                    |                   |                                   |
| MISSAUKEE  | 989                        | 24,725            | 0.0%                              | \$2.47       | 20.4%                       | -50.2%           | 4,855                       | 121,375                            | 822                        | 20,550            | 0.0%                              | \$2.05       | 5.0%                        | 41.5%                      | 1,309                      | 32,725            | 0.0%                              |
| MONROE     | 10,470                     | 261,750           | 0.4%                              | \$1.94       | 21.0%                       | -32.3%           | 49,955                      | 1,248,875                          | 24,577                     | 614,425           | 0.9%                              | \$4.56       | 22.6%                       | 164.5%                     | 30,059                     | 751,475           | 0.8%                              |
| MONTCALM   | 1,151                      | 28,775            | 0.0%                              | \$0.61       | 14.9%                       | -64.7%           | 7,699                       | 192,475                            | 213                        | 5,325             | 0.0%                              | \$0.11       | 8.5%                        | -80.2%                     | 923                        | 23,075            | 0.0%                              |
| MONT.      | 3,414                      | 85,350            | 0.1%                              | \$11.39      | 19.3%                       | -57.9%           | 17,686                      | 442,150                            | 2,140                      | 53,500            | 0.1%                              | \$7.14       | 12.3%                       | -2.8%                      | 4,013                      | 100,325           | 0.1%                              |
| MUSKEGON   | 14,448                     | 361,200           | 0.5%                              | \$2.29       | 14.3%                       | -60.3%           | 100,828                     | 2,520,700                          | 6,453                      | 161,325           | 0.2%                              | \$1.02       | 12.1%                       | -62.3%                     | 13,151                     | 328,775           | 0.4%                              |
| NEWAYGO    | 7,418                      | 185,450           | 0.3%                              | \$5.31       | 69.6%                       | 271.3%           | 10,655                      | 266,375                            | 405                        | 10,125            | 0.0%                              | \$0.29       | 8.6%                        | -23.4%                     | 993                        | 24,825            | 0.0%                              |
| OAKLAND    | 330,602                    | 8,265,050         | 11.2%                             | \$8.17       | 22.0%                       | -24.5%           | 1,504,255                   | 37,606,375                         | 379,451                    | 9,486,275         | 13.8%                             | \$9.38       | 19.8%                       | 17.8%                      | 477,132                    | 11,928,300        | 13.4%                             |
| OCEANA     | 1,152                      | 28,800            | 0.0%                              | \$1.31       | 5.3%                        | -92.9%           | 21,684                      | 542,100                            | 768                        | 19,200            | 0.0%                              | \$0.87       | 6.8%                        | -8.1%                      | 2,422                      | 60,550            | 0.1%                              |
| OGEAW      | 3,115                      | 77,875            | 0.1%                              | \$4.74       | 20.3%                       | -47.7%           | 15,377                      | 384,425                            | 725                        | 18,125            | 0.0%                              | \$1.10       | 4.5%                        | -74.6%                     | 2,741                      | 68,525            | 0.1%                              |
| ONTONAGON  | 13,763                     | 344,075           | 0.5%                              | \$34.89      | 19.9%                       | -39.3%           | 69,164                      | 1,729,100                          | 12,348                     | 308,700           | 0.4%                              | \$31.31      | 20.7%                       | -26.3%                     | 12,035                     | 300,875           | 0.3%                              |
| OSCEOLA    | 692                        | 17,300            | 0.0%                              | \$0.91       | 23.7%                       | -30.6%           | 2,922                       | 73,050                             | 614                        | 15,350            | 0.0%                              | \$0.81       | 22.7%                       | 7.0%                       | 538                        | 13,450            | 0.0%                              |
| OSCODA     | 2,071                      | 51,775            | 0.1%                              | \$7.55       | 23.3%                       | -36.6%           | 8,889                       | 222,225                            | 1,121                      | 28,025            | 0.0%                              | \$4.09       | 14.0%                       | -6.9%                      | 1,873                      | 46,825            | 0.1%                              |
| OTSEGO     | 36,763                     | 919,075           | 1.2%                              | \$61.30      | 22.9%                       | -45.8%           | 160,746                     | 4,018,650                          | 25,877                     | 646,925           | 0.9%                              | \$43.15      | 17.0%                       | -0.9%                      | 30,650                     | 766,250           | 0.9%                              |
| OTTAWA     | 24,176                     | 604,400           | 0.8%                              | \$3.85       | 21.6%                       | -66.9%           | 112,049                     | 2,801,225                          | 20,728                     | 518,200           | 0.8%                              | \$3.30       | 13.2%                       | 263.5%                     | 46,011                     | 1,150,275         | 1.3%                              |
| PRES. IS.  | 1,050                      | 26,250            | 0.0%                              | \$1.84       | 17.9%                       | -70.9%           | 5,875                       | 146,875                            | 544                        | 13,600            | 0.0%                              | \$0.95       | 8.0%                        | 15.0%                      | 1,191                      | 29,775            | 0.0%                              |
| ROSCOMMON  | 29,682                     | 742,050           | 1.0%                              | \$45.32      | 20.7%                       | -66.9%           | 143,583                     | 3,589,575                          | 15,992                     | 399,800           | 0.6%                              | \$24.42      | 14.1%                       | -34.1%                     | 20,889                     | 522,225           | 0.6%                              |
| SAGINAW    | 71,593                     | 1,789,825         | 2.4%                              | \$7.85       | 30.5%                       | -13.0%           | 234,731                     | 5,868,275                          | 39,536                     | 988,400           | 1.4%                              | \$4.33       | 21.6%                       | 33.3%                      | 51,635                     | 1,290,875         | 1.5%                              |
| ST. CLAIR  | 28,466                     | 711,650           | 1.0%                              | \$5.13       | 22.2%                       | -38.2%           | 128,483                     | 3,212,075                          | 20,764                     | 519,100           | 0.8%                              | \$3.74       | 17.0%                       | -2.1%                      | 31,008                     | 775,200           | 0.9%                              |
| ST. JOSEPH | 9,678                      | 241,950           | 0.3%                              | \$4.31       | 20.0%                       | -49.9%           | 48,440                      | 1,211,000                          | 8,835                      | 220,875           | 0.3%                              | \$3.94       | 19.9%                       | 139.6%                     | 12,592                     | 314,800           | 0.4%                              |
| SANILAC    | 2,510                      | 62,750            | 0.1%                              | \$1.54       | 19.2%                       | -57.0%           | 13,098                      | 327,450                            | 1,853                      | 46,325            | 0.1%                              | \$1.14       | 10.4%                       | 15.6%                      | 3,845                      | 96,125            | 0.1%                              |
| SCHCFT.    | 10,916                     | 272,900           | 0.4%                              | \$31.83      | 19.7%                       | -70.5%           | 55,321                      | 1,383,025                          | 6,116                      | 152,900           | 0.2%                              | \$17.83      | 9.8%                        | 294.3%                     | 13,186                     | 329,650           | 0.4%                              |
| SHIAMASSE  | 5,665                      | 141,625           | 0.2%                              | \$1.99       | 18.9%                       | -28.0%           | 29,915                      | 747,875                            | 4,414                      | 110,350           | 0.2%                              | \$1.55       | 19.2%                       | -37.9%                     | 5,493                      | 137,325           | 0.2%                              |
| TUSCOLA    | 4,185                      | 104,625           | 0.1%                              | \$1.84       | 24.4%                       | -17.4%           | 17,183                      | 429,575                            | 1,436                      | 35,900            | 0.1%                              | \$0.63       | 21.3%                       | -66.2%                     | 1,537                      | 38,425            | 0.0%                              |
| VAN BUREN  | 5,814                      | 145,350           | 0.2%                              | \$2.18       | 10.6%                       | -84.2%           | 55,109                      | 1,377,725                          | 2,262                      | 56,550            | 0.1%                              | \$0.85       | 7.4%                        | 297.5%                     | 6,157                      | 153,925           | 0.2%                              |
| WASHTENAW  | 71,450                     | 1,786,250         | 2.4%                              | \$6.75       | 25.4%                       | -19.6%           | 281,639                     | 7,040,975                          | 59,353                     | 1,483,825         | 2.2%                              | \$5.60       | 18.0%                       | 30.3%                      | 85,660                     | 2,141,500         | 2.4%                              |
| WAYNE      | 502,526                    | 12,563,150        | 17.0%                             | \$5.37       | 24.9%                       | -9.4%            | 2,014,427                   | 50,360,675                         | 445,171                    | 11,129,275        | 16.2%                             | \$4.76       | 21.3%                       | 4.9%                       | 557,875                    | 13,946,875        | 15.7%                             |
| WEXFORD    | 11,865                     | 296,625           | 0.4%                              | \$11.82      | 22.4%                       | -41.7%           | 53,064                      | 1,326,600                          | 13,565                     | 339,125           | 0.5%                              | \$13.51      | 23.2%                       | 27.3%                      | 12,250                     | 306,250           | 0.3%                              |
| OUT/STATE  | 600,696                    | 15,017,400        | 20.4%                             |              | 26.5%                       | -3.3%            | 2,266,874                   | 56,671,850                         | 650,863                    | 16,271,575        | 23.7%                             |              | 21.5%                       | 38.5%                      | 742,559                    | 18,563,975        | 20.9%                             |

| COUNTY    | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>USE<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX |
|-----------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|------------------|-----------------------------|------------------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|
|           | 1983(4)                    |                   |                                   |              |                             |                  |                             |                                    | 1984(1)                    |                   |                                   |              |                             |                            | 1984(2)                    |                   |                                   |
| TOTAL     | 2,947,371                  | 73,684,275        | 100.0%                            |              | 22.3%                       | -39.1%           | 13,197,296                  | 329,932,400                        | 2,748,880                  | 68,722,000        | 100.0%                            |              | 19.0%                       | 20.6%                      | 3,560,771                  | 89,019,275        | 100.0%                            |
| COUNTY AV | 28,273                     | 706,830           |                                   | \$6.33       |                             |                  | 131,692                     | 3,292,296                          | 25,277                     | 631,933           |                                   | \$5.66       |                             |                            | 33,954                     | 848,859           |                                   |

| COUNTY    | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>USE<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|-----------------------------|------------------------------------|
|           |              |                             |                            |                            | 1984(3)           |                                   |              |                             |                            |                            | 1984(4)           |                                   |              |                             |                            |                             |                                    |
| ALCONA    | \$3.57       | 9.4%                        | -39.6%                     | 10,903                     | 272,575           | 0.2%                              | \$27.99      | 73.8%                       | 2.2%                       | 1,788                      | 44,700            | 0.1%                              | \$4.59       | 12.1%                       | -25.8%                     | 14,779                      | 369,475                            |
| ALGER     | \$31.24      | 18.9%                       | 10.5%                      | 30,780                     | 769,500           | 0.6%                              | \$83.41      | 50.5%                       | 2.4%                       | 10,431                     | 260,775           | 0.3%                              | \$28.27      | 17.1%                       | 3.9%                       | 60,897                      | 1,522,425                          |
| ALLEGAN   | \$7.51       | 25.9%                       | -9.8%                      | 49,395                     | 1,234,875         | 1.0%                              | \$15.14      | 52.1%                       | 12.2%                      | 13,167                     | 329,175           | 0.4%                              | \$4.04       | 13.9%                       | 34.4%                      | 94,770                      | 2,369,250                          |
| ALPENA    | \$7.24       | 19.6%                       | -28.9%                     | 23,780                     | 594,500           | 0.5%                              | \$18.40      | 49.9%                       | -26.7%                     | 8,240                      | 206,000           | 0.3%                              | \$6.37       | 17.3%                       | 0.0%                       | 47,628                      | 1,190,700                          |
| ANTRIM    | \$31.57      | 21.3%                       | -14.5%                     | 46,868                     | 1,171,700         | 1.0%                              | \$72.35      | 48.8%                       | 7.7%                       | 11,855                     | 296,375           | 0.4%                              | \$18.30      | 12.3%                       | -27.6%                     | 96,078                      | 2,401,950                          |
| AREWAC    | \$11.93      | 24.4%                       | -1.8%                      | 16,362                     | 409,050           | 0.3%                              | \$27.82      | 56.9%                       | -18.2%                     | 3,268                      | 81,700            | 0.1%                              | \$5.56       | 11.4%                       | -62.0%                     | 28,746                      | 718,650                            |
| BARAGA    | \$5.37       | 24.1%                       | 30.3%                      | 2,952                      | 73,800            | 0.1%                              | \$8.70       | 39.0%                       | -26.1%                     | 1,712                      | 42,800            | 0.1%                              | \$5.04       | 22.6%                       | 5.5%                       | 7,567                       | 189,175                            |
| BARRY     | \$0.61       | 19.8%                       | 46.3%                      | 2,108                      | 52,700            | 0.0%                              | \$1.15       | 37.6%                       | 1.7%                       | 1,384                      | 34,600            | 0.0%                              | \$0.76       | 24.7%                       | 23.4%                      | 5,612                       | 140,300                            |
| BAY       | \$5.46       | 55.2%                       | 33.3%                      | 20,392                     | 509,800           | 0.4%                              | \$4.25       | 27.4%                       | -31.0%                     | 9,186                      | 229,650           | 0.3%                              | \$1.92       | 12.3%                       | -58.3%                     | 74,523                      | 1,863,075                          |
| BENZIE    | \$12.64      | 16.2%                       | 17.4%                      | 22,326                     | 558,150           | 0.5%                              | \$49.81      | 63.8%                       | -1.3%                      | 4,825                      | 120,625           | 0.1%                              | \$10.77      | 13.8%                       | -9.1%                      | 34,972                      | 874,300                            |
| BERRIEN   | \$7.53       | 28.9%                       | 17.8%                      | 68,859                     | 1,721,475         | 1.4%                              | \$10.05      | 38.5%                       | -1.4%                      | 34,772                     | 869,300           | 1.1%                              | \$5.08       | 19.5%                       | 8.7%                       | 178,651                     | 4,466,275                          |
| BRANCH    | \$3.80       | 23.3%                       | -33.2%                     | 9,124                      | 228,100           | 0.2%                              | \$5.68       | 34.8%                       | -11.5%                     | 7,695                      | 192,375           | 0.2%                              | \$4.79       | 29.4%                       | 55.8%                      | 26,183                      | 654,575                            |
| CALHOUN   | \$6.33       | 28.8%                       | -6.5%                      | 38,072                     | 951,800           | 0.8%                              | \$6.72       | 30.5%                       | -6.6%                      | 23,530                     | 588,250           | 0.7%                              | \$4.16       | 18.9%                       | -8.4%                      | 124,654                     | 3,116,350                          |
| CASS      | \$1.04       | 25.0%                       | -68.5%                     | 4,714                      | 117,850           | 0.1%                              | \$2.38       | 57.4%                       | -58.9%                     | 649                        | 16,225            | 0.0%                              | \$0.33       | 7.9%                        | -88.0%                     | 8,218                       | 205,450                            |
| CHARLVX.  | \$25.79      | 13.6%                       | -33.4%                     | 63,810                     | 1,595,250         | 1.3%                              | \$80.14      | 42.2%                       | -18.8%                     | 24,038                     | 600,950           | 0.7%                              | \$30.19      | 15.9%                       | 2.1%                       | 151,312                     | 3,782,800                          |
| CHEBOYGAN | \$11.71      | 19.8%                       | -59.0%                     | 31,017                     | 775,425           | 0.6%                              | \$37.55      | 63.4%                       | -48.4%                     | 5,399                      | 134,975           | 0.2%                              | \$6.54       | 11.0%                       | -52.4%                     | 48,924                      | 1,223,100                          |
| CHIPPewa  | \$16.20      | 19.4%                       | -14.3%                     | 56,487                     | 1,412,175         | 1.2%                              | \$48.65      | 58.3%                       | -5.3%                      | 13,781                     | 344,525           | 0.4%                              | \$11.87      | 14.2%                       | 4.3%                       | 96,869                      | 2,421,725                          |
| CLARE     | \$8.19       | 27.8%                       | 8.9%                       | 10,901                     | 272,525           | 0.2%                              | \$11.44      | 38.8%                       | -0.4%                      | 5,359                      | 133,975           | 0.2%                              | \$5.62       | 19.1%                       | -5.8%                      | 28,092                      | 702,300                            |
| CLINTON   | \$1.28       | 27.9%                       | -60.5%                     | 2,709                      | 67,725            | 0.1%                              | \$1.21       | 26.5%                       | -3.8%                      | 2,297                      | 57,425            | 0.1%                              | \$1.03       | 22.5%                       | 9.5%                       | 10,212                      | 255,300                            |
| CRAWFORD  | \$68.40      | 23.1%                       | -17.5%                     | 42,313                     | 1,057,825         | 0.9%                              | \$111.76     | 37.7%                       | -12.3%                     | 22,034                     | 550,850           | 0.7%                              | \$58.20      | 19.6%                       | -0.2%                      | 112,252                     | 2,806,300                          |
| DELTA     | \$11.88      | 24.9%                       | 12.4%                      | 32,361                     | 809,025           | 0.7%                              | \$20.77      | 43.6%                       | -39.4%                     | 12,632                     | 315,800           | 0.4%                              | \$8.11       | 17.0%                       | -37.1%                     | 74,303                      | 1,857,575                          |
| DICKINSON | \$11.30      | 21.3%                       | 16.1%                      | 18,656                     | 466,400           | 0.4%                              | \$18.40      | 34.7%                       | 0.3%                       | 13,922                     | 348,050           | 0.4%                              | \$13.73      | 25.9%                       | 9.9%                       | 53,801                      | 1,345,025                          |
| EATON     | \$6.13       | 23.6%                       | 807.4%                     | 19,102                     | 477,550           | 0.4%                              | \$5.41       | 20.8%                       | 544.9%                     | 28,170                     | 704,250           | 0.9%                              | \$7.97       | 30.7%                       | 1238.9%                    | 91,799                      | 2,294,975                          |
| EMMET     | \$59.13      | 15.3%                       | -3.8%                      | 216,668                    | 5,416,700         | 4.4%                              | \$235.59     | 61.1%                       | -7.9%                      | 35,637                     | 890,925           | 1.1%                              | \$38.75      | 10.0%                       | -28.3%                     | 354,779                     | 8,869,475                          |
| GENESSE   | \$3.58       | 25.5%                       | 7.1%                       | 78,046                     | 1,951,150         | 1.6%                              | \$4.33       | 30.8%                       | 13.5%                      | 61,589                     | 1,539,725         | 1.9%                              | \$3.42       | 24.3%                       | -54.2%                     | 253,059                     | 6,326,475                          |
| GLADWIN   | \$2.40       | 25.2%                       | 4.7%                       | 2,649                      | 66,225            | 0.1%                              | \$3.32       | 34.8%                       | 18.5%                      | 1,368                      | 34,200            | 0.0%                              | \$1.71       | 18.0%                       | 2.9%                       | 7,621                       | 190,525                            |
| GOGEbic   | \$15.73      | 15.1%                       | -23.8%                     | 26,095                     | 652,375           | 0.5%                              | \$33.14      | 31.9%                       | 5.1%                       | 12,611                     | 315,275           | 0.4%                              | \$16.02      | 15.4%                       | -8.4%                      | 81,929                      | 2,048,225                          |
| GRD. TRV. | \$76.35      | 23.0%                       | 47.3%                      | 348,561                    | 8,714,025         | 7.1%                              | \$158.73     | 47.7%                       | 31.7%                      | 122,470                    | 3,061,750         | 3.8%                              | \$55.77      | 16.8%                       | 43.3%                      | 730,494                     | 18,262,350                         |

| COUNTY    | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>USE<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|-----------------------------|------------------------------------|
|           |              |                             |                            |                            | 1984(3)           |                                   |              |                             |                            |                            | 1984(4)           |                                   |              |                             |                            |                             |                                    |
| GRATOIT   | \$5.28       | 25.2%                       | 142.5%                     | 11,316                     | 282,900           | 0.2%                              | \$6.99       | 33.4%                       | -25.2%                     | 7,429                      | 185,725           | 0.2%                              | \$4.59       | 21.9%                       | -4.6%                      | 33,866                      | 846,650                            |
| HILLSDALE | \$2.28       | 28.5%                       | 18.1%                      | 4,085                      | 102,125           | 0.1%                              | \$2.43       | 30.3%                       | 17.4%                      | 4,120                      | 103,000           | 0.1%                              | \$2.45       | 30.6%                       | 110.5%                     | 13,477                      | 336,925                            |
| HOUGHTON  | \$9.97       | 21.3%                       | 5.2%                       | 30,330                     | 758,250           | 0.6%                              | \$20.02      | 42.9%                       | 7.8%                       | 15,817                     | 395,425           | 0.5%                              | \$10.44      | 22.3%                       | 32.0%                      | 70,781                      | 1,769,525                          |
| HURON     | \$5.76       | 25.4%                       | -27.2%                     | 17,451                     | 436,275           | 0.4%                              | \$11.97      | 52.8%                       | -42.7%                     | 4,361                      | 109,025           | 0.1%                              | \$2.99       | 13.2%                       | -22.6%                     | 33,066                      | 826,650                            |
| INGHAM    | \$3.13       | 26.5%                       | 3.4%                       | 33,833                     | 845,825           | 0.7%                              | \$3.07       | 26.1%                       | -12.3%                     | 31,569                     | 789,225           | 1.0%                              | \$2.86       | 24.3%                       | -0.1%                      | 129,748                     | 3,243,700                          |
| IONIA     | \$2.37       | 31.2%                       | -51.4%                     | 5,145                      | 128,625           | 0.1%                              | \$2.48       | 32.6%                       | -48.3%                     | 3,220                      | 80,500            | 0.1%                              | \$1.55       | 20.4%                       | -68.2%                     | 15,791                      | 394,775                            |
| IOSCO     | \$13.50      | 19.1%                       | -17.0%                     | 41,279                     | 1,031,975         | 0.8%                              | \$36.40      | 51.5%                       | -4.3%                      | 16,387                     | 409,675           | 0.5%                              | \$14.45      | 20.5%                       | 26.4%                      | 80,106                      | 2,002,650                          |
| IRON      | \$7.77       | 24.5%                       | -30.3%                     | 7,708                      | 192,700           | 0.2%                              | \$14.13      | 44.6%                       | -93.3%                     | 2,914                      | 72,850            | 0.1%                              | \$5.34       | 16.9%                       | -30.1%                     | 17,273                      | 431,825                            |
| ISABELLA  | \$11.76      | 26.5%                       | 16.5%                      | 29,613                     | 740,325           | 0.6%                              | \$13.68      | 30.9%                       | 7.0%                       | 19,481                     | 487,025           | 0.6%                              | \$9.00       | 20.3%                       | -3.3%                      | 95,904                      | 2,397,600                          |
| JACKSON   | \$7.59       | 26.5%                       | -0.4%                      | 54,422                     | 1,360,550         | 1.1%                              | \$8.98       | 31.3%                       | 13.1%                      | 38,624                     | 965,600           | 1.2%                              | \$6.37       | 22.2%                       | 7.0%                       | 173,750                     | 4,343,750                          |
| KALAMAZOO | \$7.90       | 31.8%                       | 76.1%                      | 66,320                     | 1,658,000         | 1.4%                              | \$7.81       | 31.4%                       | 46.8%                      | 40,687                     | 1,017,175         | 1.2%                              | \$4.79       | 19.3%                       | 7.2%                       | 211,008                     | 5,275,200                          |
| KALKASKA  | \$8.59       | 21.1%                       | -17.2%                     | 7,764                      | 194,100           | 0.2%                              | \$17.72      | 43.6%                       | 79.0%                      | 3,458                      | 86,450            | 0.1%                              | \$7.89       | 19.4%                       | 46.8%                      | 17,790                      | 444,750                            |
| KENT      | \$12.53      | 27.8%                       | 48.9%                      | 228,530                    | 5,713,250         | 4.7%                              | \$12.85      | 28.5%                       | 17.6%                      | 185,597                    | 4,639,925         | 5.7%                              | \$10.44      | 23.1%                       | 11.5%                      | 802,922                     | 20,073,050                         |
| KEWEENAW  | \$15.89      | 10.4%                       | -37.2%                     | 8,988                      | 224,700           | 0.2%                              | \$114.47     | 74.6%                       | -57.0%                     | 1,336                      | 33,400            | 0.0%                              | \$17.01      | 11.1%                       | -54.2%                     | 12,056                      | 301,400                            |
| LAKE      | \$8.06       | 19.2%                       | -68.9%                     | 5,695                      | 142,375           | 0.1%                              | \$18.46      | 44.1%                       | -81.4%                     | 2,607                      | 65,175            | 0.1%                              | \$8.45       | 20.2%                       | -66.6%                     | 12,919                      | 322,975                            |
| LAPEER    | \$0.79       | 24.5%                       | -82.7%                     | 2,700                      | 67,500            | 0.1%                              | \$0.96       | 30.1%                       | 11.8%                      | 2,482                      | 62,050            | 0.1%                              | \$0.89       | 27.6%                       | -83.4%                     | 8,983                       | 224,575                            |
| LEELANAU  | \$36.61      | 11.6%                       | 24.7%                      | 122,427                    | 3,060,675         | 2.5%                              | \$218.51     | 69.4%                       | 35.9%                      | 16,304                     | 407,600           | 0.5%                              | \$29.10      | 9.2%                        | 3.4%                       | 176,338                     | 4,408,450                          |
| LENAMEE   | \$2.00       | 27.7%                       | 77.8%                      | 8,504                      | 212,600           | 0.2%                              | \$2.36       | 32.8%                       | 25.7%                      | 5,914                      | 147,850           | 0.2%                              | \$1.64       | 22.8%                       | 35.0%                      | 25,960                      | 649,000                            |
| LIV.      | \$0.14       | 15.1%                       | -36.7%                     | 1,307                      | 32,675            | 0.0%                              | \$0.33       | 35.9%                       | 62.2%                      | 1,442                      | 36,050            | 0.0%                              | \$0.36       | 39.6%                       | 404.2%                     | 3,638                       | 90,950                             |
| LUCE      | \$11.17      | 23.4%                       | 5.8%                       | 7,656                      | 191,400           | 0.2%                              | \$28.74      | 60.3%                       | -3.1%                      | 1,482                      | 37,050            | 0.0%                              | \$5.56       | 11.7%                       | -10.0%                     | 12,701                      | 317,525                            |
| MACINAC   | \$136.57     | 21.0%                       | 1.7%                       | 169,596                    | 4,239,900         | 3.5%                              | \$416.57     | 64.0%                       | -2.4%                      | 20,775                     | 519,375           | 0.6%                              | \$51.03      | 7.8%                        | 42.7%                      | 264,849                     | 6,621,225                          |
| MACOMB    | \$3.74       | 35.7%                       | 10.8%                      |                            |                   |                                   |              |                             |                            | 97,514                     | 2,437,850         | 3.0%                              | \$3.51       | 33.5%                       | 19.4%                      | 290,740                     | 7,268,500                          |
| MANISTEE  | \$16.72      | 17.4%                       | -22.7%                     | 46,307                     | 1,157,675         | 0.9%                              | \$50.29      | 52.4%                       | 17.2%                      | 15,864                     | 396,600           | 0.5%                              | \$17.23      | 17.9%                       | 6.3%                       | 88,402                      | 2,210,050                          |
| MARQUETTE | \$6.53       | 20.2%                       | -5.0%                      | 37,169                     | 929,225           | 0.8%                              | \$12.54      | 38.8%                       | 11.5%                      | 16,960                     | 424,000           | 0.5%                              | \$5.72       | 17.7%                       | -1.7%                      | 95,839                      | 2,395,975                          |
| MASON     | \$11.68      | 17.7%                       | -33.0%                     | 44,289                     | 1,107,225         | 0.9%                              | \$42.00      | 63.6%                       | -3.1%                      | 8,909                      | 222,725           | 0.3%                              | \$8.45       | 12.8%                       | -23.5%                     | 69,620                      | 1,740,500                          |
| MECOSTA   | \$5.80       | 24.0%                       | -31.7%                     | 10,233                     | 255,825           | 0.2%                              | \$6.92       | 28.7%                       | -54.6%                     | 7,530                      | 188,250           | 0.2%                              | \$5.09       | 21.1%                       | -56.9%                     | 35,677                      | 891,925                            |
| MEMONINEE | \$0.39       | 6.0%                        | -88.5%                     | 3,585                      | 89,625            | 0.1%                              | \$3.42       | 53.4%                       | -48.1%                     | 2,529                      | 63,225            | 0.1%                              | \$2.41       | 37.7%                       | -27.3%                     | 6,715                       | 167,875                            |
| MIDLAND   | \$12.13      | 27.4%                       | 8.7%                       | 36,908                     | 922,700           | 0.8%                              | \$12.54      | 28.3%                       | -18.4%                     | 27,568                     | 689,200           | 0.8%                              | \$9.37       | 21.2%                       | -13.3%                     | 130,194                     | 3,254,850                          |



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| COUNTY    | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|
|           | 1985(1)                    |                   |                                   |              |                             |                            | 1985(2)                    |                   |                                   |              |                             |                            | 1985(3)                    |                   |                                   |              |                             |                            |
| ALCONA    | 57                         | 1,425             | 0.0%                              | \$0.15       | 0.6%                        | -91.8%                     | 1,324                      | 33,100            | 0.0%                              | \$3.40       | 14.6%                       | -4.7%                      | 6,741                      | 168,525           | 0.1%                              | \$17.30      | 74.5%                       | -38.2%                     |
| ALGER     | 8,595                      | 214,875           | 0.3%                              | \$23.29      | 13.7%                       | 5.4%                       | 12,536                     | 313,400           | 0.3%                              | \$33.97      | 20.0%                       | 8.7%                       | 29,970                     | 749,250           | 0.5%                              | \$81.22      | 47.9%                       | -2.6%                      |
| ALLEGAN   | 9,682                      | 242,050           | 0.3%                              | \$2.97       | 9.2%                        | 25.8%                      | 28,571                     | 714,275           | 0.7%                              | \$8.76       | 27.1%                       | 16.6%                      | 52,667                     | 1,316,675         | 0.9%                              | \$16.14      | 50.0%                       | 6.6%                       |
| ALPENA    | 5,729                      | 143,225           | 0.2%                              | \$4.43       | 12.3%                       | -8.4%                      | 11,267                     | 281,675           | 0.3%                              | \$8.72       | 24.2%                       | 20.5%                      | 20,291                     | 507,275           | 0.3%                              | \$15.70      | 43.5%                       | -14.7%                     |
| ANTRIM    | 25,471                     | 636,775           | 0.8%                              | \$39.32      | 20.7%                       | 50.7%                      | 18,570                     | 464,250           | 0.4%                              | \$28.67      | 15.1%                       | -9.2%                      | 61,296                     | 1,532,400         | 1.0%                              | \$94.63      | 49.9%                       | 30.8%                      |
| ARENAC    | 2,239                      | 55,975            | 0.1%                              | \$3.81       | 14.5%                       | 6.6%                       | 4,256                      | 106,400           | 0.1%                              | \$7.24       | 27.5%                       | -39.3%                     | 5,924                      | 148,100           | 0.1%                              | \$10.07      | 38.3%                       | -63.8%                     |
| BARAGA    | 1,230                      | 30,750            | 0.0%                              | \$3.62       | 13.5%                       | 13.7%                      | 2,876                      | 71,900            | 0.1%                              | \$8.47       | 31.6%                       | 57.9%                      | 3,446                      | 86,150            | 0.1%                              | \$10.15      | 37.9%                       | 16.7%                      |
| BARRY     | 1,254                      | 31,350            | 0.0%                              | \$0.68       | 17.7%                       | 24.5%                      | 1,810                      | 45,250            | 0.0%                              | \$0.99       | 25.6%                       | 62.6%                      | 2,536                      | 63,400            | 0.0%                              | \$1.38       | 35.8%                       | 20.3%                      |
| BAY       | 7,857                      | 196,425           | 0.2%                              | \$1.64       | 15.6%                       | -58.1%                     | 12,788                     | 319,700           | 0.3%                              | \$2.67       | 25.3%                       | -51.2%                     | 18,438                     | 460,950           | 0.3%                              | \$3.85       | 36.5%                       | -9.6%                      |
| BENZIE    | 3,974                      | 99,350            | 0.1%                              | \$8.87       | 9.2%                        | 84.2%                      | 7,636                      | 190,900           | 0.2%                              | \$17.04      | 17.7%                       | 34.8%                      | 24,479                     | 611,975           | 0.4%                              | \$54.62      | 56.6%                       | 9.6%                       |
| BERRIEN   | 32,744                     | 818,600           | 1.0%                              | \$4.78       | 16.3%                       | 39.7%                      | 57,728                     | 1,443,200         | 1.4%                              | \$8.43       | 28.7%                       | 11.9%                      | 69,864                     | 1,746,600         | 1.2%                              | \$10.20      | 34.7%                       | 1.5%                       |
| BRANCH    | 3,455                      | 86,375            | 0.1%                              | \$2.15       | 8.4%                        | 6.2%                       | 8,980                      | 224,500           | 0.2%                              | \$5.59       | 22.0%                       | 46.9%                      | 17,909                     | 447,725           | 0.3%                              | \$11.14      | 43.8%                       | 96.3%                      |
| CALHOUN   | 24,715                     | 617,875           | 0.8%                              | \$4.36       | 21.6%                       | -9.1%                      | 31,067                     | 776,675           | 0.7%                              | \$5.49       | 27.2%                       | -13.4%                     | 35,735                     | 893,375           | 0.6%                              | \$6.31       | 31.2%                       | -6.1%                      |
| CASS      | 506                        | 12,650            | 0.0%                              | \$0.26       | 6.9%                        | -36.5%                     | 2,113                      | 52,825            | 0.1%                              | \$1.07       | 28.6%                       | 2.7%                       | 4,043                      | 101,075           | 0.1%                              | \$2.04       | 54.7%                       | -14.2%                     |
| CHARLVX.  | 44,879                     | 1,121,975         | 1.4%                              | \$56.36      | 27.6%                       | 4.6%                       | 29,315                     | 732,875           | 0.7%                              | \$36.81      | 18.0%                       | 42.7%                      | 64,231                     | 1,605,775         | 1.1%                              | \$80.66      | 39.4%                       | 0.7%                       |
| CHEBOYGAM | 4,829                      | 120,725           | 0.2%                              | \$5.85       | 8.8%                        | 70.3%                      | 11,686                     | 292,150           | 0.3%                              | \$14.15      | 21.3%                       | 20.8%                      | 32,845                     | 821,125           | 0.6%                              | \$39.77      | 60.0%                       | 5.9%                       |
| CHIPPewa  | 8,937                      | 223,425           | 0.3%                              | \$7.70       | 8.4%                        | 14.8%                      | 21,452                     | 536,300           | 0.5%                              | \$18.47      | 20.2%                       | 14.0%                      | 60,083                     | 1,502,075         | 1.0%                              | \$51.74      | 56.6%                       | 6.4%                       |
| CLARE     | 4,481                      | 112,025           | 0.1%                              | \$4.70       | 13.8%                       | 11.2%                      | 8,693                      | 217,325           | 0.2%                              | \$9.12       | 26.8%                       | 11.4%                      | 11,580                     | 289,500           | 0.2%                              | \$12.15      | 35.7%                       | 6.2%                       |
| CLINTON   | 2,234                      | 55,850            | 0.1%                              | \$1.00       | 23.3%                       | -5.0%                      | 2,388                      | 59,700            | 0.1%                              | \$1.07       | 24.9%                       | -16.3%                     | 2,758                      | 68,950            | 0.0%                              | \$1.23       | 28.7%                       | 1.6%                       |
| CRAWFORD  | 30,133                     | 753,325           | 0.9%                              | \$79.59      | 23.0%                       | 36.9%                      | 27,850                     | 696,250           | 0.7%                              | \$73.56      | 21.2%                       | 7.5%                       | 47,484                     | 1,187,100         | 0.8%                              | \$125.42     | 36.2%                       | 12.2%                      |
| DELTA     | 9,755                      | 243,875           | 0.3%                              | \$6.26       | 13.5%                       | -9.6%                      | 18,425                     | 460,625           | 0.4%                              | \$11.83      | 25.6%                       | -0.5%                      | 32,849                     | 821,225           | 0.6%                              | \$21.09      | 45.6%                       | 1.5%                       |
| DICKINSON | 11,897                     | 297,425           | 0.4%                              | \$11.74      | 18.4%                       | 21.8%                      | 15,100                     | 377,500           | 0.4%                              | \$14.90      | 23.4%                       | 31.8%                      | 22,374                     | 559,350           | 0.4%                              | \$22.07      | 34.7%                       | 19.9%                      |
| EATON     | 27,026                     | 675,650           | 0.8%                              | \$7.65       | 25.4%                       | 18.2%                      | 25,486                     | 637,150           | 0.6%                              | \$7.21       | 23.9%                       | 17.6%                      | 21,734                     | 543,350           | 0.4%                              | \$6.15       | 20.4%                       | 13.8%                      |
| EMMET     | 33,997                     | 849,925           | 1.1%                              | \$36.97      | 9.7%                        | -29.3%                     | 56,800                     | 1,420,000         | 1.4%                              | \$61.76      | 16.2%                       | 4.5%                       | 220,928                    | 5,523,200         | 3.8%                              | \$240.22     | 62.9%                       | 2.0%                       |
| GENESSE   | 72,821                     | 1,820,525         | 2.3%                              | \$4.04       | 21.2%                       | 48.7%                      | 89,633                     | 2,240,825         | 2.1%                              | \$4.97       | 26.1%                       | 39.1%                      | 106,724                    | 2,668,100         | 1.8%                              | \$5.92       | 31.1%                       | 36.7%                      |
| GLADWIN   | 1,841                      | 46,025            | 0.1%                              | \$2.31       | 19.3%                       | 9.2%                       | 2,323                      | 58,075            | 0.1%                              | \$2.91       | 24.3%                       | 21.1%                      | 2,885                      | 72,125            | 0.0%                              | \$3.61       | 30.2%                       | 8.9%                       |
| GOGEBIC   | 32,018                     | 800,450           | 1.0%                              | \$40.66      | 36.2%                       | 3.8%                       | 17,432                     | 435,800           | 0.4%                              | \$22.14      | 19.7%                       | 40.7%                      | 21,434                     | 535,850           | 0.4%                              | \$27.22      | 24.2%                       | -17.9%                     |
| GRD. TRV. | 91,616                     | 2,290,400         | 2.9%                              | \$41.72      | 11.6%                       | -0.2%                      | 166,610                    | 4,165,250         | 4.0%                              | \$75.87      | 21.1%                       | -0.6%                      | 435,987                    | 10,899,675        | 7.4%                              | \$198.54     | 55.2%                       | 25.1%                      |

| COUNTY    | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|
|           | 1985(1)                    |                   |                                   |              |                             |                            | 1985(2)                    |                   |                                   |              |                             |                            | 1985(3)                    |                   |                                   |              |                             |                            |
| GRATUIT   | 7,248                      | 181,200           | 0.2%                              | \$4.48       | 17.0%                       | 10.2%                      | 9,839                      | 245,975           | 0.2%                              | \$6.08       | 23.0%                       | 15.2%                      | 13,650                     | 341,250           | 0.2%                              | \$8.44       | 32.0%                       | 20.6%                      |
| HILLSDALE | 2,470                      | 61,750            | 0.1%                              | \$1.47       | 18.7%                       | 72.0%                      | 3,763                      | 94,075            | 0.1%                              | \$2.24       | 28.4%                       | -1.9%                      | 4,313                      | 107,825           | 0.1%                              | \$2.56       | 32.6%                       | 5.6%                       |
| HOUGHTON  | 13,909                     | 347,725           | 0.4%                              | \$9.18       | 18.8%                       | 45.8%                      | 15,439                     | 385,975           | 0.4%                              | \$10.19      | 20.9%                       | 2.3%                       | 29,109                     | 727,725           | 0.5%                              | \$19.22      | 39.3%                       | -4.0%                      |
| MURON     | 3,217                      | 80,425            | 0.1%                              | \$2.21       | 10.7%                       | 12.9%                      | 7,070                      | 176,750           | 0.2%                              | \$4.85       | 23.5%                       | -15.9%                     | 13,815                     | 345,375           | 0.2%                              | \$9.47       | 45.9%                       | -20.8%                     |
| INGHAM    | 42,177                     | 1,054,425         | 1.3%                              | \$3.83       | 20.5%                       | 41.0%                      | 54,610                     | 1,365,250         | 1.3%                              | \$4.96       | 26.5%                       | 58.6%                      | 57,829                     | 1,445,725         | 1.0%                              | \$5.25       | 28.1%                       | 70.9%                      |
| IONIA     | 3,334                      | 83,350            | 0.1%                              | \$1.61       | 20.7%                       | 33.1%                      | 3,923                      | 98,075            | 0.1%                              | \$1.89       | 24.3%                       | -20.3%                     | 5,446                      | 136,150           | 0.1%                              | \$2.63       | 33.8%                       | 5.9%                       |
| IOSCO     | 8,013                      | 200,325           | 0.3%                              | \$7.07       | 8.8%                        | 12.4%                      | 17,866                     | 446,650           | 0.4%                              | \$15.76      | 19.7%                       | 16.7%                      | 50,830                     | 1,270,750         | 0.9%                              | \$44.83      | 56.1%                       | 23.1%                      |
| IRON      | 2,509                      | 62,725            | 0.1%                              | \$4.60       | 14.2%                       | 4.1%                       | 3,757                      | 93,925            | 0.1%                              | \$6.89       | 21.2%                       | -11.4%                     | 7,643                      | 191,075           | 0.1%                              | \$14.01      | 43.1%                       | -0.8%                      |
| ISABELLA  | 18,333                     | 458,325           | 0.6%                              | \$8.47       | 18.9%                       | -14.1%                     | 26,818                     | 670,450           | 0.6%                              | \$12.39      | 27.6%                       | 5.3%                       | 29,370                     | 734,250           | 0.5%                              | \$13.57      | 30.2%                       | -0.8%                      |
| JACKSON   | 34,847                     | 871,175           | 1.1%                              | \$5.75       | 24.0%                       | 0.3%                       | 35,723                     | 893,075           | 0.9%                              | \$5.90       | 24.6%                       | -22.3%                     | 39,782                     | 994,550           | 0.7%                              | \$6.56       | 27.4%                       | -26.9%                     |
| KALAMAZOO | 30,313                     | 757,825           | 0.9%                              | \$3.57       | 17.6%                       | -17.9%                     | 44,219                     | 1,105,475         | 1.1%                              | \$5.21       | 25.6%                       | -34.1%                     | 54,985                     | 1,374,625         | 0.9%                              | \$6.47       | 31.8%                       | -17.1%                     |
| KALKASKA  | 2,449                      | 61,225            | 0.1%                              | \$5.59       | 18.7%                       | -12.8%                     | 2,517                      | 62,925            | 0.1%                              | \$5.75       | 19.2%                       | -33.1%                     | 5,706                      | 142,650           | 0.1%                              | \$13.03      | 43.5%                       | -26.5%                     |
| KENT      | 168,077                    | 4,201,925         | 5.3%                              | \$9.45       | 20.9%                       | 1.3%                       | 216,087                    | 5,402,175         | 5.2%                              | \$12.15      | 26.8%                       | -3.0%                      | 208,754                    | 5,218,850         | 3.6%                              | \$11.74      | 25.9%                       | -8.7%                      |
| Keweenaw  | 822                        | 20,550            | 0.0%                              | \$10.47      | 5.5%                        | 69.8%                      | 2,128                      | 53,200            | 0.1%                              | \$27.10      | 14.3%                       | 70.5%                      | 10,350                     | 258,750           | 0.2%                              | \$131.81     | 69.5%                       | 15.2%                      |
| LAKE      | 1,146                      | 28,650            | 0.0%                              | \$3.72       | 11.9%                       | -46.2%                     | 1,769                      | 44,225            | 0.0%                              | \$5.74       | 18.3%                       | -28.8%                     | 4,742                      | 118,550           | 0.1%                              | \$15.37      | 49.1%                       | -16.7%                     |
| LAPEER    | 1,816                      | 45,400            | 0.1%                              | \$0.65       | 9.9%                        | 13.5%                      | 3,956                      | 98,900            | 0.1%                              | \$1.41       | 21.6%                       | 79.7%                      | 6,794                      | 169,850           | 0.1%                              | \$2.43       | 37.2%                       | 151.6%                     |
| LEELANAU  | 22,676                     | 566,900           | 0.7%                              | \$40.47      | 12.7%                       | 32.7%                      | 24,430                     | 610,750           | 0.6%                              | \$43.60      | 13.7%                       | 19.1%                      | 109,640                    | 2,741,000         | 1.9%                              | \$195.69     | 61.4%                       | -10.4%                     |
| LENAWEE   | 4,629                      | 115,725           | 0.1%                              | \$1.29       | 19.7%                       | 6.6%                       | 6,151                      | 153,775           | 0.1%                              | \$1.71       | 26.2%                       | -14.6%                     | 7,502                      | 187,550           | 0.1%                              | \$2.09       | 32.0%                       | -11.8%                     |
| LIV.      | 4,187                      | 104,675           | 0.1%                              | \$1.04       | 8.2%                        | 1138.8%                    | 11,045                     | 276,125           | 0.3%                              | \$2.75       | 21.6%                       | 1904.5%                    | 19,848                     | 496,200           | 0.3%                              | \$4.95       | 38.8%                       | 1418.6%                    |
| LUCE      | 606                        | 15,150            | 0.0%                              | \$2.28       | 4.8%                        | 2.9%                       | 3,542                      | 88,550            | 0.1%                              | \$13.30      | 27.9%                       | 19.1%                      | 7,046                      | 176,150           | 0.1%                              | \$26.45      | 55.4%                       | -8.0%                      |
| MACKINAC  | 7,620                      | 190,500           | 0.2%                              | \$18.72      | 2.8%                        | -59.6%                     | 53,598                     | 1,339,950         | 1.3%                              | \$131.65     | 19.9%                       | -3.6%                      | 188,125                    | 4,703,125         | 3.2%                              | \$462.09     | 69.8%                       | 10.9%                      |
| MACOMB    | 104,160                    | 2,604,000         | 3.3%                              | \$3.75       | 20.6%                       | 16.6%                      | 133,546                    | 3,338,650         | 3.2%                              | \$4.81       | 26.4%                       | 28.5%                      | 142,827                    | 3,570,675         | 2.4%                              | \$5.14       | 28.3%                       | ERR                        |
| MANISTEE  | 11,858                     | 296,450           | 0.4%                              | \$12.88      | 12.6%                       | 9.4%                       | 16,710                     | 417,750           | 0.4%                              | \$18.15      | 17.7%                       | 8.6%                       | 47,350                     | 1,183,750         | 0.8%                              | \$51.42      | 50.1%                       | 2.3%                       |
| MARQUETTE | 14,565                     | 364,125           | 0.5%                              | \$4.91       | 15.7%                       | -34.9%                     | 22,078                     | 551,950           | 0.5%                              | \$7.45       | 23.8%                       | 14.1%                      | 36,297                     | 907,425           | 0.6%                              | \$12.25      | 39.2%                       | -2.3%                      |
| MASON     | 5,130                      | 128,250           | 0.2%                              | \$4.86       | 7.0%                        | 24.8%                      | 16,609                     | 415,225           | 0.4%                              | \$15.75      | 22.5%                       | 34.9%                      | 44,016                     | 1,100,400         | 0.7%                              | \$41.74      | 59.7%                       | -0.6%                      |
| MECOSTA   | 7,031                      | 175,775           | 0.2%                              | \$4.76       | 18.2%                       | -24.7%                     | 10,173                     | 254,325           | 0.2%                              | \$6.88       | 26.4%                       | 18.7%                      | 11,742                     | 293,550           | 0.2%                              | \$7.94       | 30.4%                       | 14.7%                      |
| MENOMINEE | 1,420                      | 35,500            | 0.0%                              | \$1.35       | 9.1%                        | 624.5%                     | 4,051                      | 101,275           | 0.1%                              | \$3.87       | 26.0%                       | 900.2%                     | 6,902                      | 172,550           | 0.1%                              | \$6.59       | 44.3%                       | 92.5%                      |
| MIDLAND   | 26,767                     | 669,175           | 0.8%                              | \$9.09       | 21.3%                       | -10.8%                     | 30,799                     | 769,975           | 0.7%                              | \$10.46      | 24.5%                       | -13.7%                     | 36,004                     | 900,100           | 0.6%                              | \$12.23      | 28.7%                       | -2.4%                      |

| COUNTY     | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|
|            | 1985(1)                    |                   |                                   |              |                             |                            | 1985(2)                    |                   |                                   |              |                             |                            | 1985(3)                    |                   |                                   |              |                             |                            |
| MISSAUKEE  | 1,189                      | 29,725            | 0.0%                              | \$2.97       | 15.3%                       | 44.6%                      | 1,676                      | 41,900            | 0.0%                              | \$4.19       | 21.6%                       | 28.0%                      | 3,256                      | 81,400            | 0.1%                              | \$8.13       | 42.0%                       | -22.8%                     |
| MONROE     | 23,870                     | 596,750           | 0.7%                              | \$4.43       | 19.3%                       | -2.9%                      | 32,918                     | 822,950           | 0.8%                              | \$6.11       | 26.6%                       | 9.5%                       | 37,347                     | 933,675           | 0.6%                              | \$6.93       | 30.2%                       | 21.2%                      |
| MONTICALEM | 490                        | 12,250            | 0.0%                              | \$0.26       | 16.0%                       | 130.0%                     | 869                        | 21,725            | 0.0%                              | \$0.46       | 28.4%                       | -5.9%                      | 965                        | 24,125            | 0.0%                              | \$0.51       | 31.5%                       | 37.9%                      |
| MONT.      | 2,610                      | 65,250            | 0.1%                              | \$8.71       | 13.3%                       | 22.0%                      | 4,964                      | 124,100           | 0.1%                              | \$16.56      | 25.4%                       | 23.7%                      | 7,896                      | 197,400           | 0.1%                              | \$26.35      | 40.4%                       | 3.8%                       |
| MUSKEGON   | 3,457                      | 86,425            | 0.1%                              | \$0.55       | 7.9%                        | -46.4%                     | 14,576                     | 364,400           | 0.3%                              | \$2.31       | 33.2%                       | 10.8%                      | 20,737                     | 518,425           | 0.4%                              | \$3.29       | 47.2%                       | -7.2%                      |
| NEWAYGO    | 590                        | 14,750            | 0.0%                              | \$0.42       | 13.7%                       | 45.7%                      | 1,160                      | 29,000            | 0.0%                              | \$0.83       | 26.9%                       | 16.8%                      | 1,458                      | 36,450            | 0.0%                              | \$1.04       | 33.9%                       | -33.1%                     |
| OAKLAND    | 425,937                    | 10,648,425        | 13.3%                             | \$10.52      | 20.8%                       | 12.3%                      | 505,799                    | 12,644,975        | 12.1%                             | \$12.50      | 24.7%                       | 6.0%                       | 574,804                    | 14,370,100        | 9.8%                              | \$14.20      | 28.1%                       | 8.9%                       |
| OCEANA     | 669                        | 16,725            | 0.0%                              | \$0.76       | 6.2%                        | -12.9%                     | 2,300                      | 57,500            | 0.1%                              | \$2.61       | 21.4%                       | -5.0%                      | 6,726                      | 168,150           | 0.1%                              | \$7.64       | 62.7%                       | -0.1%                      |
| OGEMAW     | 2,430                      | 60,750            | 0.1%                              | \$3.70       | 12.2%                       | 235.2%                     | 4,002                      | 100,050           | 0.1%                              | \$6.09       | 20.1%                       | 46.0%                      | 8,100                      | 202,500           | 0.1%                              | \$12.32      | 40.8%                       | -6.0%                      |
| ONTONAGON  | 10,932                     | 273,300           | 0.3%                              | \$27.72      | 22.1%                       | -11.5%                     | 11,212                     | 280,300           | 0.3%                              | \$28.43      | 22.7%                       | -6.8%                      | 14,845                     | 371,125           | 0.3%                              | \$37.64      | 30.1%                       | -39.6%                     |
| OSCEOLA    | 714                        | 17,850            | 0.0%                              | \$0.94       | 24.3%                       | 16.3%                      | 750                        | 18,750            | 0.0%                              | \$0.99       | 25.5%                       | 39.4%                      | 744                        | 18,600            | 0.0%                              | \$0.98       | 25.3%                       | -14.2%                     |
| OSCODA     | 998                        | 24,950            | 0.0%                              | \$3.64       | 12.3%                       | -11.0%                     | 1,773                      | 44,325            | 0.0%                              | \$6.46       | 21.9%                       | -5.3%                      | 3,183                      | 79,575            | 0.1%                              | \$11.60      | 39.4%                       | 9.6%                       |
| OTSEGO     | 31,708                     | 792,700           | 1.0%                              | \$52.87      | 19.2%                       | 22.5%                      | 34,449                     | 861,225           | 0.8%                              | \$57.44      | 20.8%                       | 12.4%                      | 69,932                     | 1,748,300         | 1.2%                              | \$116.61     | 42.2%                       | 3.3%                       |
| OTTAWA     | 20,161                     | 504,025           | 0.6%                              | \$3.21       | 12.5%                       | -2.7%                      | 39,792                     | 994,800           | 1.0%                              | \$6.33       | 24.7%                       | -13.5%                     | 68,753                     | 1,718,825         | 1.2%                              | \$10.94      | 42.6%                       | 9.2%                       |
| PRES. IS.  | 1,584                      | 39,600            | 0.0%                              | \$2.78       | 17.4%                       | 191.2%                     | 1,926                      | 48,150            | 0.0%                              | \$3.37       | 21.2%                       | 61.7%                      | 3,806                      | 95,150            | 0.1%                              | \$6.67       | 41.8%                       | -2.2%                      |
| ROSCOMMON  | 17,053                     | 426,325           | 0.5%                              | \$26.04      | 15.5%                       | 6.6%                       | 21,146                     | 528,650           | 0.5%                              | \$32.29      | 19.2%                       | 1.2%                       | 51,476                     | 1,286,900         | 0.9%                              | \$78.59      | 46.6%                       | -15.0%                     |
| SAGINAW    | 23,429                     | 585,725           | 0.7%                              | \$2.57       | 15.1%                       | -40.7%                     | 38,353                     | 958,825           | 0.9%                              | \$4.20       | 24.8%                       | -25.7%                     | 55,236                     | 1,380,900         | 0.9%                              | \$6.06       | 35.7%                       | 2.4%                       |
| ST. CLAIR  | 26,695                     | 667,375           | 0.8%                              | \$4.81       | 17.4%                       | 28.6%                      | 40,075                     | 1,001,875         | 1.0%                              | \$7.22       | 26.1%                       | 29.2%                      | 54,007                     | 1,350,175         | 0.9%                              | \$9.73       | 35.1%                       | 32.0%                      |
| ST. JOSEPH | 7,693                      | 192,325           | 0.2%                              | \$3.43       | 8.5%                        | -12.9%                     | 10,292                     | 257,300           | 0.2%                              | \$4.59       | 11.4%                       | -18.3%                     | 63,501                     | 1,587,525         | 1.1%                              | \$28.31      | 70.2%                       | 330.5%                     |
| SANILAC    | 2,167                      | 54,175            | 0.1%                              | \$1.33       | 7.7%                        | 16.9%                      | 14,437                     | 360,925           | 0.3%                              | \$8.85       | 51.1%                       | 275.5%                     | 8,977                      | 224,425           | 0.2%                              | \$5.50       | 31.8%                       | 6.7%                       |
| SCHCFT.    | 6,499                      | 162,475           | 0.2%                              | \$18.95      | 8.9%                        | 6.3%                       | 15,035                     | 375,875           | 0.4%                              | \$43.83      | 20.5%                       | 14.0%                      | 40,290                     | 1,007,250         | 0.7%                              | \$117.46     | 54.9%                       | 21.1%                      |
| SHIAMASSE  | 6,299                      | 157,475           | 0.2%                              | \$2.21       | 22.2%                       | 42.7%                      | 6,779                      | 169,475           | 0.2%                              | \$2.38       | 23.9%                       | 23.4%                      | 7,942                      | 198,550           | 0.1%                              | \$2.79       | 28.1%                       | 17.7%                      |
| TUSCOLA    | 1,685                      | 42,125            | 0.1%                              | \$0.74       | 9.1%                        | 17.3%                      | 2,509                      | 62,725            | 0.1%                              | \$1.10       | 13.6%                       | 63.2%                      | 11,417                     | 285,425           | 0.2%                              | \$5.01       | 61.8%                       | 453.1%                     |
| VAN BUREN  | 928                        | 23,200            | 0.0%                              | \$0.35       | 2.3%                        | -59.0%                     | 9,000                      | 225,000           | 0.2%                              | \$3.37       | 22.0%                       | 46.2%                      | 28,594                     | 714,850           | 0.5%                              | \$10.70      | 70.0%                       | 37.9%                      |
| WASHTEENAW | 71,225                     | 1,780,625         | 2.2%                              | \$6.73       | 17.8%                       | 20.0%                      | 100,774                    | 2,519,350         | 2.4%                              | \$9.52       | 25.2%                       | 17.6%                      | 122,728                    | 3,068,200         | 2.1%                              | \$11.59      | 30.7%                       | 15.0%                      |
| WAYNE      | 494,333                    | 12,358,325        | 15.5%                             | \$5.29       | 21.6%                       | 11.0%                      | 610,124                    | 15,253,100        | 14.6%                             | \$6.52       | 26.6%                       | 9.4%                       | 657,786                    | 16,444,650        | 11.2%                             | \$7.03       | 28.7%                       | 12.1%                      |
| WEXFORD    | 19,758                     | 493,950           | 0.6%                              | \$19.68      | 30.0%                       | 45.7%                      | 12,747                     | 318,675           | 0.3%                              | \$12.70      | 19.4%                       | 4.1%                       | 21,313                     | 532,825           | 0.4%                              | \$21.23      | 32.4%                       | 2.2%                       |
| OUT/STATE  | 930,819                    | 23,270,475        | 29.2%                             |              | 20.3%                       | 43.0%                      | 1,170,326                  | 29,258,150        | 28.0%                             |              | 25.5%                       | 57.6%                      | 1,293,289                  | 32,332,225        | 22.0%                             |              | 28.2%                       | 54.6%                      |

| COUNTY    | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|
|           | 1985(1)                    |                   |                                   |              |                             |                            | 1985(2)                    |                   |                                   |              |                             |                            | 1985(3)                    |                   |                                   |              |                             |                            |
| TOTAL     | 3,191,223                  | 79,780,575        | 100.0%                            |              | 18.6%                       | 16.1%                      | 4,186,694                  | 104,667,350       | 100.0%                            |              | 24.4%                       | 17.6%                      | 5,876,760                  | 146,919,000       | 100.0%                            |              | 34.3%                       | 19.8%                      |
| COUNTY AV | 27,234                     | 680,845           |                                   | \$6.10       |                             |                            | 36,342                     | 908,545           |                                   | \$8.14       |                             |                            | 55,223                     | 1,380,564         |                                   | \$12.37      |                             |                            |

| COUNTY    | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX |
|-----------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|------------------------|------------------------------------|----------------------------|-------------------|-----------------------------------|--------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|
|           | 1985(4)                    |                   |                                   |              |                             |                            |                        |                                    | 1986(1)                    |                   |                                   |              |                             |                            | 1986(2)                    |                   |                                   |
| ALCONA    | 922                        | 23,050            | 0.0%                              | \$2.37       | 10.2%                       | -48.4%                     | 9,044                  | 226,100                            | 32                         | 800               | 0.0%                              | \$0.08       | 0.3%                        | -43.9%                     | 1,270                      | 31,750            | 0.0%                              |
| ALGER     | 11,441                     | 286,025           | 0.3%                              | \$31.01      | 18.3%                       | 9.7%                       | 62,542                 | 1,563,550                          | 10,359                     | 258,975           | 0.3%                              | \$28.07      | 14.1%                       | 20.5%                      | 14,466                     | 361,650           | 0.3%                              |
| ALLEGAN   | 14,385                     | 359,625           | 0.4%                              | \$4.41       | 13.7%                       | 9.3%                       | 105,305                | 2,632,625                          | 11,708                     | 292,700           | 0.3%                              | \$3.59       | 10.8%                       | 20.9%                      | 31,745                     | 793,625           | 0.7%                              |
| ALPENA    | 9,317                      | 232,925           | 0.2%                              | \$7.21       | 20.0%                       | 13.1%                      | 46,604                 | 1,165,100                          | 7,181                      | 179,525           | 0.2%                              | \$5.56       | 16.7%                       | 25.3%                      | 10,466                     | 261,650           | 0.2%                              |
| ANTRIM    | 17,455                     | 436,375           | 0.5%                              | \$26.95      | 14.2%                       | 47.2%                      | 122,792                | 3,069,800                          | 27,942                     | 698,550           | 0.8%                              | \$43.14      | 18.1%                       | 9.7%                       | 21,251                     | 531,275           | 0.4%                              |
| ARENAC    | 3,038                      | 75,950            | 0.1%                              | \$5.16       | 19.7%                       | -7.0%                      | 15,457                 | 386,425                            | 2,403                      | 60,075            | 0.1%                              | \$4.09       | 14.8%                       | 7.3%                       | 4,022                      | 100,550           | 0.1%                              |
| BARAGA    | 1,547                      | 38,675            | 0.0%                              | \$4.56       | 17.0%                       | -9.6%                      | 9,099                  | 227,475                            | 1,354                      | 33,850            | 0.0%                              | \$3.99       | 12.9%                       | 10.1%                      | 2,134                      | 53,350            | 0.0%                              |
| BARRY     | 1,478                      | 36,950            | 0.0%                              | \$0.81       | 20.9%                       | 6.8%                       | 7,078                  | 176,950                            | 847                        | 21,175            | 0.0%                              | \$0.46       | 16.4%                       | -32.5%                     | 965                        | 24,125            | 0.0%                              |
| BAY       | 11,363                     | 284,075           | 0.3%                              | \$2.37       | 22.5%                       | 23.7%                      | 50,446                 | 1,261,150                          | 10,755                     | 268,875           | 0.3%                              | \$2.24       | 23.7%                       | 36.9%                      | 11,199                     | 279,975           | 0.2%                              |
| BENZIE    | 7,151                      | 178,775           | 0.2%                              | \$15.95      | 16.5%                       | 48.2%                      | 43,240                 | 1,081,000                          | 4,784                      | 119,600           | 0.1%                              | \$10.67      | 9.9%                        | 20.4%                      | 7,802                      | 195,050           | 0.2%                              |
| BERRIEN   | 41,118                     | 1,027,950         | 1.1%                              | \$6.00       | 20.4%                       | 18.3%                      | 201,454                | 5,036,350                          | 39,739                     | 993,475           | 1.1%                              | \$5.80       | 19.0%                       | 21.4%                      | 56,875                     | 1,421,875         | 1.2%                              |
| BRANCH    | 10,548                     | 263,700           | 0.3%                              | \$6.56       | 25.8%                       | 37.1%                      | 40,892                 | 1,022,300                          | 11,969                     | 299,225           | 0.3%                              | \$7.45       | 20.8%                       | 246.4%                     | 14,931                     | 373,275           | 0.3%                              |
| CALHOUN   | 22,885                     | 572,125           | 0.6%                              | \$4.04       | 20.0%                       | -2.7%                      | 114,402                | 2,860,050                          | 23,761                     | 594,025           | 0.6%                              | \$4.20       | 21.2%                       | -3.9%                      | 32,589                     | 814,725           | 0.7%                              |
| CASS      | 724                        | 18,100            | 0.0%                              | \$0.37       | 9.8%                        | 11.6%                      | 7,386                  | 184,650                            | 661                        | 16,525            | 0.0%                              | \$0.33       | 6.7%                        | 30.6%                      | 2,457                      | 61,425            | 0.1%                              |
| CHARLVX.  | 24,394                     | 609,850           | 0.6%                              | \$30.63      | 15.0%                       | 1.5%                       | 162,819                | 4,070,475                          | 44,402                     | 1,110,050         | 1.2%                              | \$55.76      | 28.2%                       | -1.1%                      | 25,136                     | 628,400           | 0.5%                              |
| CHEBOYGAM | 5,427                      | 135,675           | 0.1%                              | \$6.57       | 9.9%                        | 0.5%                       | 54,787                 | 1,369,675                          | 3,648                      | 91,200            | 0.1%                              | \$4.42       | 5.2%                        | -24.5%                     | 8,585                      | 214,625           | 0.2%                              |
| CHIPPewa  | 15,592                     | 389,800           | 0.4%                              | \$13.43      | 14.7%                       | 13.1%                      | 106,064                | 2,651,600                          | 10,065                     | 251,625           | 0.3%                              | \$8.67       | 8.8%                        | 12.6%                      | 23,814                     | 595,350           | 0.5%                              |
| CLARE     | 7,700                      | 192,500           | 0.2%                              | \$8.08       | 23.7%                       | 43.7%                      | 32,454                 | 811,350                            | 6,839                      | 170,975           | 0.2%                              | \$7.18       | 19.3%                       | 52.6%                      | 9,525                      | 238,125           | 0.2%                              |
| CLINTON   | 2,214                      | 55,350            | 0.1%                              | \$0.99       | 23.1%                       | -3.6%                      | 9,594                  | 239,850                            | 2,400                      | 60,000            | 0.1%                              | \$1.07       | 22.6%                       | 7.4%                       | 2,890                      | 72,250            | 0.1%                              |
| CRAWFORD  | 25,721                     | 643,025           | 0.7%                              | \$67.94      | 19.6%                       | 16.7%                      | 131,188                | 3,279,700                          | 24,529                     | 613,225           | 0.7%                              | \$64.79      | 19.5%                       | -18.6%                     | 31,255                     | 781,375           | 0.7%                              |
| DELTA     | 11,030                     | 275,750           | 0.3%                              | \$7.08       | 15.3%                       | -12.7%                     | 72,059                 | 1,801,475                          | 7,327                      | 183,175           | 0.2%                              | \$4.70       | 9.8%                        | -24.9%                     | 18,418                     | 460,450           | 0.4%                              |
| DICKINSON | 15,146                     | 378,650           | 0.4%                              | \$14.94      | 23.5%                       | 8.8%                       | 64,517                 | 1,612,925                          | 13,482                     | 337,050           | 0.4%                              | \$13.30      | 22.6%                       | 13.3%                      | 12,941                     | 323,525           | 0.3%                              |
| EATON     | 32,195                     | 804,875           | 0.8%                              | \$9.11       | 30.2%                       | 14.3%                      | 106,441                | 2,661,025                          | 22,909                     | 572,725           | 0.6%                              | \$6.48       | 21.4%                       | -15.2%                     | 26,903                     | 672,575           | 0.6%                              |
| EMMET     | 39,586                     | 989,650           | 1.0%                              | \$43.04      | 11.3%                       | 11.1%                      | 351,311                | 8,782,775                          | 46,008                     | 1,150,200         | 1.3%                              | \$50.03      | 10.9%                       | 35.3%                      | 69,712                     | 1,742,800         | 1.5%                              |
| GENESSE   | 74,287                     | 1,857,175         | 1.9%                              | \$4.12       | 21.6%                       | 20.6%                      | 343,465                | 8,586,625                          | 74,469                     | 1,861,725         | 2.0%                              | \$4.13       | 22.2%                       | 2.3%                       | 87,922                     | 2,198,050         | 1.8%                              |
| GLADWIN   | 2,512                      | 62,800            | 0.1%                              | \$3.15       | 26.3%                       | 83.6%                      | 9,561                  | 239,025                            | 1,997                      | 49,925            | 0.1%                              | \$2.50       | 20.1%                       | 8.5%                       | 2,455                      | 61,375            | 0.1%                              |
| GOGEbic   | 17,613                     | 440,325           | 0.5%                              | \$22.37      | 19.9%                       | 39.7%                      | 88,497                 | 2,212,425                          | 29,753                     | 743,825           | 0.8%                              | \$37.78      | 33.9%                       | -7.1%                      | 13,108                     | 327,700           | 0.3%                              |
| GRD. TRV. | 96,294                     | 2,407,350         | 2.5%                              | \$43.85      | 12.2%                       | -21.4%                     | 790,507                | 19,762,675                         | 96,498                     | 2,412,450         | 2.6%                              | \$43.94      | 10.3%                       | 5.3%                       | 193,077                    | 4,826,925         | 4.1%                              |

| COUNTY    | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX |
|-----------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|
|           | 1985(4)                    |                   |                                   |                        |                             |                            |                        |                                    | 1986(1)                    |                   |                                   |                        |                             |                            | 1986(2)                    |                   |                                   |
| GRATOIT   | 11,970                     | 299,250           | 0.3%                              | \$7.40                 | 28.0%                       | 61.1%                      | 42,707                 | 1,067,675                          | 9,940                      | 248,500           | 0.3%                              | \$6.14                 | 17.1%                       | 37.1%                      | 15,378                     | 384,450           | 0.3%                              |
| HILLSDALE | 2,688                      | 67,200            | 0.1%                              | \$1.60                 | 20.3%                       | -34.8%                     | 13,234                 | 330,850                            | 1,728                      | 43,200            | 0.0%                              | \$1.03                 | 17.0%                       | -30.0%                     | 2,261                      | 56,525            | 0.0%                              |
| HOUGHTON  | 15,554                     | 388,850           | 0.4%                              | \$10.27                | 21.0%                       | -1.7%                      | 74,011                 | 1,850,275                          | 15,388                     | 384,700           | 0.4%                              | \$10.16                | 17.8%                       | 10.6%                      | 17,546                     | 438,650           | 0.4%                              |
| MUROM     | 5,999                      | 149,975           | 0.2%                              | \$4.11                 | 19.9%                       | 37.6%                      | 30,101                 | 752,525                            | 4,109                      | 102,725           | 0.1%                              | \$2.82                 | 12.9%                       | 27.7%                      | 7,553                      | 188,825           | 0.2%                              |
| INGHAM    | 51,072                     | 1,276,800         | 1.3%                              | \$4.63                 | 24.8%                       | 61.8%                      | 205,688                | 5,142,200                          | 49,049                     | 1,226,225         | 1.3%                              | \$4.45                 | 22.5%                       | 16.3%                      | 49,659                     | 1,241,475         | 1.0%                              |
| IONIA     | 3,409                      | 85,225            | 0.1%                              | \$1.64                 | 21.2%                       | 5.9%                       | 16,112                 | 402,800                            | 3,316                      | 82,900            | 0.1%                              | \$1.60                 | 19.2%                       | -0.5%                      | 5,055                      | 126,375           | 0.1%                              |
| IOSCO     | 13,939                     | 348,475           | 0.4%                              | \$12.29                | 15.4%                       | -14.9%                     | 90,648                 | 2,266,200                          | 9,518                      | 237,950           | 0.3%                              | \$8.39                 | 10.0%                       | 18.8%                      | 20,781                     | 519,525           | 0.4%                              |
| IRON      | 3,811                      | 95,275            | 0.1%                              | \$6.99                 | 21.5%                       | 30.8%                      | 17,720                 | 443,000                            | 2,461                      | 61,525            | 0.1%                              | \$4.51                 | 14.2%                       | -1.9%                      | 3,500                      | 87,500            | 0.1%                              |
| ISABELLA  | 22,590                     | 564,750           | 0.6%                              | \$10.44                | 23.3%                       | 16.0%                      | 97,111                 | 2,427,775                          | 24,811                     | 620,275           | 0.7%                              | \$11.46                | 22.8%                       | 35.3%                      | 28,861                     | 721,525           | 0.6%                              |
| JACKSON   | 34,870                     | 871,750           | 0.9%                              | \$5.75                 | 24.0%                       | -9.7%                      | 145,222                | 3,630,550                          | 30,663                     | 766,575           | 0.8%                              | \$5.06                 | 22.5%                       | -12.0%                     | 33,952                     | 848,800           | 0.7%                              |
| KALAMAZOO | 43,159                     | 1,078,975         | 1.1%                              | \$5.08                 | 25.0%                       | 6.1%                       | 172,676                | 4,316,900                          | 35,443                     | 886,075           | 1.0%                              | \$4.17                 | 23.6%                       | 16.9%                      | 44,175                     | 1,104,375         | 0.9%                              |
| KALKASKA  | 2,445                      | 61,125            | 0.1%                              | \$5.58                 | 18.6%                       | -29.3%                     | 13,117                 | 327,925                            | 2,144                      | 53,600            | 0.1%                              | \$4.89                 | 14.5%                       | -12.5%                     | 3,403                      | 85,075            | 0.1%                              |
| KENT      | 212,843                    | 5,321,075         | 5.5%                              | \$11.97                | 26.4%                       | 14.7%                      | 805,761                | 20,144,025                         | 198,092                    | 4,952,300         | 5.4%                              | \$11.14                | 21.5%                       | 17.9%                      | 239,711                    | 5,992,775         | 5.0%                              |
| Keweenaw  | 1,599                      | 39,975            | 0.0%                              | \$20.36                | 10.7%                       | 19.7%                      | 14,899                 | 372,475                            | 1,162                      | 29,050            | 0.0%                              | \$14.80                | 7.3%                        | 41.4%                      | 1,704                      | 42,600            | 0.0%                              |
| LAKE      | 2,007                      | 50,175            | 0.1%                              | \$6.51                 | 20.8%                       | -23.0%                     | 9,664                  | 241,600                            | 1,596                      | 39,900            | 0.0%                              | \$5.17                 | 15.6%                       | 39.3%                      | 1,869                      | 46,725            | 0.0%                              |
| LAPEER    | 5,721                      | 143,025           | 0.1%                              | \$2.04                 | 31.3%                       | 130.5%                     | 18,287                 | 457,175                            | 4,568                      | 114,200           | 0.1%                              | \$1.63                 | 29.7%                       | 151.5%                     | 3,748                      | 93,700            | 0.1%                              |
| LEELANAU  | 21,869                     | 546,725           | 0.6%                              | \$39.03                | 12.2%                       | 34.1%                      | 178,615                | 4,465,375                          | 28,713                     | 717,825           | 0.8%                              | \$51.25                | 14.4%                       | 26.6%                      | 25,166                     | 629,150           | 0.5%                              |
| LENAMEE   | 5,193                      | 129,825           | 0.1%                              | \$1.44                 | 22.1%                       | -12.2%                     | 23,475                 | 586,875                            | 5,278                      | 131,950           | 0.1%                              | \$1.47                 | 12.1%                       | 14.0%                      | 10,822                     | 270,550           | 0.2%                              |
| LIV.      | 16,055                     | 401,375           | 0.4%                              | \$4.00                 | 31.4%                       | 1013.4%                    | 51,135                 | 1,278,375                          | 13,535                     | 338,375           | 0.4%                              | \$3.37                 | 8.7%                        | 223.3%                     | 88,503                     | 2,212,575         | 1.9%                              |
| LUCE      | 1,519                      | 37,975            | 0.0%                              | \$5.70                 | 11.9%                       | 2.5%                       | 12,713                 | 317,825                            | 1,065                      | 26,625            | 0.0%                              | \$4.00                 | 7.1%                        | 75.7%                      | 3,252                      | 81,300            | 0.1%                              |
| MACKINAC  | 20,097                     | 502,425           | 0.5%                              | \$49.36                | 7.5%                        | -3.3%                      | 269,440                | 6,736,000                          | 3,888                      | 97,200            | 0.1%                              | \$9.55                 | 1.3%                        | -49.0%                     | 64,025                     | 1,600,625         | 1.3%                              |
| MACOMB    | 124,930                    | 3,123,250         | 3.2%                              | \$4.50                 | 24.7%                       | 28.1%                      | 505,463                | 12,636,575                         | 118,385                    | 2,959,625         | 3.2%                              | \$4.26                 | 22.9%                       | 13.7%                      | 135,774                    | 3,394,350         | 2.8%                              |
| MANISTEE  | 18,501                     | 462,525           | 0.5%                              | \$20.09                | 19.6%                       | 16.6%                      | 94,419                 | 2,360,475                          | 13,716                     | 342,900           | 0.4%                              | \$14.90                | 13.1%                       | 15.7%                      | 19,569                     | 489,225           | 0.4%                              |
| MARQUETTE | 19,693                     | 492,325           | 0.5%                              | \$6.64                 | 21.3%                       | 16.1%                      | 92,633                 | 2,315,825                          | 15,736                     | 393,400           | 0.4%                              | \$5.31                 | 15.8%                       | 8.0%                       | 23,676                     | 591,900           | 0.5%                              |
| MASON     | 7,985                      | 199,625           | 0.2%                              | \$7.57                 | 10.8%                       | -10.4%                     | 73,740                 | 1,843,500                          | 4,498                      | 112,450           | 0.1%                              | \$4.27                 | 5.4%                        | -12.3%                     | 17,471                     | 436,775           | 0.4%                              |
| MECOSTA   | 9,658                      | 241,450           | 0.2%                              | \$6.53                 | 25.0%                       | 28.3%                      | 38,604                 | 965,100                            | 8,958                      | 223,950           | 0.2%                              | \$6.06                 | 21.3%                       | 27.4%                      | 12,129                     | 303,225           | 0.3%                              |
| MEMPHINEE | 3,211                      | 80,275            | 0.1%                              | \$3.06                 | 20.6%                       | 27.0%                      | 15,584                 | 389,600                            | 2,046                      | 51,150            | 0.1%                              | \$1.95                 | 13.9%                       | 44.1%                      | 3,688                      | 92,200            | 0.1%                              |
| MIDLAND   | 31,948                     | 798,700           | 0.8%                              | \$10.86                | 25.5%                       | 15.9%                      | 125,518                | 3,137,950                          | 28,298                     | 707,450           | 0.8%                              | \$9.61                 | 21.5%                       | 5.7%                       | 31,379                     | 784,475           | 0.7%                              |

| COUNTY     | HOTEL/<br>HOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>USE TAX | CHANGE<br>85(4) TO<br>USE | TOTAL<br>SALES<br>REVENUES | HOTEL/<br>HOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>USE TAX | CHANGE<br>85(1) TO<br>USE TAX | HOTEL/<br>HOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE TAX |
|------------|----------------------------|-------------------|--------------------------------|--------------|--------------------------------|---------------------------|----------------------------|----------------------------|-------------------|--------------------------------|--------------|--------------------------------|-------------------------------|----------------------------|-------------------|--------------------------------|-------------------|--------------------------------|
|            |                            |                   |                                |              |                                |                           |                            |                            |                   |                                |              |                                |                               |                            |                   |                                |                   |                                |
|            | 1985(4)                    |                   |                                |              |                                |                           | 1985                       |                            |                   |                                |              |                                |                               | 1986(1)                    |                   |                                |                   |                                |
| MISSAUKIE  | 1,627                      | 40,675            | 0.0%                           | \$4.06       | 21.0%                          | -83.8%                    | 7,748                      | 193,700                    | 32,200            | 0.0%                           | \$3.22       | 13.9%                          | 8.3%                          | 1,288                      | 32,200            | 0.0%                           | 54,000            | 0.0%                           |
| MONROE     | 29,538                     | 738,450           | 0.8%                           | \$5.48       | 23.9%                          | 27.2%                     | 123,673                    | 3,091,825                  | 29,079            | 0.8%                           | \$5.40       | 20.1%                          | 21.8%                         | 29,079                     | 726,975           | 0.8%                           | 1,008,725         | 0.8%                           |
| MONTECALM  | 735                        | 18,375            | 0.0%                           | \$0.39       | 24.0%                          | 9.4%                      | 3,059                      | 76,475                     | 288               | 0.0%                           | \$0.15       | 15.3%                          | -41.2%                        | 288                        | 7,200             | 0.0%                           | 9,350             | 0.0%                           |
| MONT.      | 4,087                      | 102,175           | 0.1%                           | \$13.64      | 20.9%                          | 12.1%                     | 19,557                     | 488,925                    | 3,347             | 0.1%                           | \$11.17      | 15.2%                          | 28.2%                         | 3,347                      | 83,675            | 0.1%                           | 133,150           | 0.1%                           |
| MUSKEGON   | 5,121                      | 128,025           | 0.1%                           | \$0.81       | 11.7%                          | -55.5%                    | 43,891                     | 1,097,275                  | 6,870             | 0.2%                           | \$1.09       | 14.0%                          | 98.7%                         | 6,870                      | 171,750           | 0.2%                           | 312,800           | 0.3%                           |
| NEWAYGO    | 1,097                      | 27,425            | 0.0%                           | \$0.79       | 25.5%                          | -2.7%                     | 4,305                      | 107,625                    | 469               | 0.0%                           | \$0.34       | 9.8%                           | -20.5%                        | 469                        | 11,725            | 0.0%                           | 31,900            | 0.0%                           |
| OAKLAND    | 540,321                    | 13,508,025        | 14.0%                          | \$13.35      | 26.4%                          | 1.5%                      | 2,046,861                  | 51,171,525                 | 500,084           | 13.7%                          | \$12.36      | 21.7%                          | 17.4%                         | 500,084                    | 12,502,100        | 13.7%                          | 15,403,675        | 12.9%                          |
| OCEANA     | 1,033                      | 25,825            | 0.0%                           | \$1.17       | 9.6%                           | -25.3%                    | 10,728                     | 268,200                    | 565               | 0.0%                           | \$0.64       | 2.2%                           | -15.5%                        | 565                        | 14,125            | 0.0%                           | 134,200           | 0.1%                           |
| OGEANA     | 5,341                      | 133,525           | 0.1%                           | \$8.12       | 26.9%                          | 36.3%                     | 19,873                     | 496,825                    | 4,138             | 0.1%                           | \$6.29       | 19.2%                          | 70.3%                         | 4,138                      | 103,450           | 0.1%                           | 120,875           | 0.1%                           |
| ONTONAGON  | 12,408                     | 310,200           | 0.3%                           | \$31.46      | 25.1%                          | 15.2%                     | 49,397                     | 1,234,925                  | 17,040            | 0.5%                           | \$43.20      | 31.0%                          | 55.9%                         | 17,040                     | 426,000           | 0.5%                           | 273,050           | 0.2%                           |
| OSCEOLA    | 735                        | 18,375            | 0.0%                           | \$0.97       | 25.0%                          | 6.8%                      | 2,943                      | 73,575                     | 749               | 0.0%                           | \$0.99       | 18.1%                          | 4.9%                          | 749                        | 18,725            | 0.0%                           | 22,075            | 0.0%                           |
| OSCODA     | 2,127                      | 53,175            | 0.1%                           | \$7.75       | 26.3%                          | 0.8%                      | 8,081                      | 202,025                    | 5,156             | 0.1%                           | \$18.80      | 43.0%                          | 416.6%                        | 5,156                      | 128,900           | 0.1%                           | 44,400            | 0.0%                           |
| OTSEGO     | 29,450                     | 736,250           | 0.8%                           | \$49.11      | 17.8%                          | 4.0%                      | 165,539                    | 4,138,475                  | 29,335            | 0.8%                           | \$48.91      | 19.3%                          | -7.5%                         | 29,335                     | 733,375           | 0.8%                           | 750,000           | 0.6%                           |
| OTTAWA     | 32,518                     | 812,950           | 0.8%                           | \$5.17       | 20.2%                          | 20.3%                     | 161,224                    | 4,030,400                  | 24,235            | 0.7%                           | \$3.85       | 16.1%                          | 20.2%                         | 24,235                     | 605,875           | 0.7%                           | 1,189,725         | 1.0%                           |
| PRES. IS.  | 1,782                      | 44,550            | 0.0%                           | \$3.12       | 19.6%                          | 48.9%                     | 9,098                      | 227,450                    | 880               | 0.0%                           | \$1.54       | 8.3%                           | -44.4%                        | 880                        | 22,000            | 0.0%                           | 46,075            | 0.0%                           |
| ROSCOMMON  | 20,680                     | 517,000           | 0.5%                           | \$31.57      | 18.7%                          | -0.6%                     | 110,355                    | 2,758,875                  | 12,391            | 0.5%                           | \$18.92      | 15.0%                          | -27.3%                        | 12,391                     | 309,775           | 0.5%                           | 384,525           | 0.3%                           |
| SAGINAW    | 37,682                     | 942,050           | 1.0%                           | \$4.13       | 24.4%                          | -0.6%                     | 154,700                    | 3,867,500                  | 17,573            | 0.5%                           | \$1.93       | 13.4%                          | -25.0%                        | 17,573                     | 439,325           | 0.5%                           | 715,225           | 0.6%                           |
| ST. CLAIR  | 32,884                     | 822,100           | 0.8%                           | \$5.92       | 21.4%                          | 12.9%                     | 153,661                    | 3,841,525                  | 27,759            | 0.8%                           | \$5.00       | 18.4%                          | 4.0%                          | 27,759                     | 693,975           | 0.8%                           | 989,450           | 0.8%                           |
| ST. JOSEPH | 8,928                      | 223,200           | 0.2%                           | \$3.98       | 9.9%                           | 8.1%                      | 90,414                     | 2,260,350                  | 2,703             | 0.1%                           | \$1.20       | 10.9%                          | -64.9%                        | 2,703                      | 67,575            | 0.1%                           | 193,450           | 0.2%                           |
| SANILAC    | 2,644                      | 66,100            | 0.1%                           | \$1.62       | 9.4%                           | -30.2%                    | 28,225                     | 705,625                    | 2,456             | 0.1%                           | \$1.51       | 14.0%                          | 13.3%                         | 2,456                      | 61,400            | 0.1%                           | 108,425           | 0.1%                           |
| SCHCFT.    | 11,599                     | 289,975           | 0.3%                           | \$33.82      | 15.8%                          | 15.7%                     | 73,423                     | 1,835,575                  | 8,387             | 0.2%                           | \$24.45      | 11.2%                          | 29.1%                         | 8,387                      | 209,675           | 0.2%                           | 395,600           | 0.3%                           |
| SHIAWASSEE | 7,291                      | 182,275           | 0.2%                           | \$2.56       | 25.8%                          | 15.1%                     | 28,311                     | 707,775                    | 6,843             | 0.2%                           | \$2.40       | 22.6%                          | 8.6%                          | 6,843                      | 171,075           | 0.2%                           | 184,650           | 0.2%                           |
| TUSCULA    | 2,873                      | 71,825            | 0.1%                           | \$1.26       | 15.5%                          | 69.9%                     | 18,484                     | 462,100                    | 2,109             | 0.1%                           | \$0.93       | 21.8%                          | 25.2%                         | 2,109                      | 52,725            | 0.1%                           | 42,750            | 0.0%                           |
| VAN BUREN  | 2,321                      | 58,025            | 0.1%                           | \$0.87       | 5.7%                           | 49.9%                     | 40,843                     | 1,021,075                  | 2,051             | 0.1%                           | \$0.77       | 5.1%                           | 121.0%                        | 2,051                      | 51,275            | 0.1%                           | 228,375           | 0.2%                           |
| WASHTENAW  | 105,608                    | 2,640,200         | 2.7%                           | \$9.97       | 26.4%                          | 36.4%                     | 400,335                    | 10,008,375                 | 89,062            | 2.4%                           | \$8.41       | 18.8%                          | 25.0%                         | 89,062                     | 2,226,550         | 2.4%                           | 3,163,150         | 2.7%                           |
| WAYNE      | 529,001                    | 13,225,025        | 13.7%                          | \$5.66       | 23.1%                          | 5.2%                      | 2,291,244                  | 57,281,100                 | 488,719           | 13.4%                          | \$5.23       | 20.9%                          | -1.1%                         | 488,719                    | 12,217,975        | 13.4%                          | 15,462,400        | 13.0%                          |
| WEXFORD    | 12,051                     | 301,275           | 0.3%                           | \$12.00      | 18.3%                          | 2.3%                      | 65,869                     | 1,646,725                  | 19,898            | 0.5%                           | \$19.82      | 26.0%                          | 0.7%                          | 19,898                     | 497,450           | 0.5%                           | 441,900           | 0.4%                           |
| OUT/STATE  | 193,648                    | 29,841,700        | 30.8%                          |              | 26.0%                          | 49.8%                     | 4,588,102                  | 114,702,550                | 1,179,587         | 32.2%                          |              | 22.4%                          | 26.7%                         | 1,179,587                  | 29,489,675        | 32.2%                          | 35,995,225        | 30.2%                          |

| COUNTY    | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | MOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX |
|-----------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|
|           | 1985(4)                    |                   |                                   |                        |                             |                            |                                    |                                    | 1986(1)                    |                   |                                   |                        |                             |                            | 1986(2)                    |                   |                                   |
| TOTAL     | 3,872,568                  | 96,814,200        | 100.0%                            |                        | 22.6%                       | 18.8%                      | 17,127,245                         | 428,181,125                        | 3,658,986                  | 91,474,650        | 100.0%                            |                        | 19.5%                       | 14.7%                      | 4,766,088                  | 119,152,200       | 100.0%                            |
| COUNTY AV | 32,276                     | 806,898           |                                   | \$7.23                 |                             |                            | 151,074                            | 3,776,850                          | 29,872                     | 746,807           |                                   | \$6.69                 |                             |                            | 40,076                     | 1,001,891         |                                   |





| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>TO USE<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------------|
|           |                        |                             | 1986(3)                    |                            |                   |                                   |                        |                             | 1986(4)                    |                            |                   |                                   |                        |                             |                            |                                |                                    |
| GRATOIT   | \$9.50                 | 26.5%                       | 56.3%                      | 19,165                     | 479,125           | 0.3%                              | \$11.85                | 33.0%                       | 40.4%                      | 13,542                     | 338,550           | 0.3%                              | \$8.37                 | 23.3%                       | 13.1%                      | 58,025                         | 1,450,625                          |
| HILLSDALE | \$1.34                 | 22.2%                       | -39.9%                     | 3,493                      | 87,325            | 0.1%                              | \$2.08                 | 34.3%                       | -19.0%                     | 2,697                      | 67,425            | 0.1%                              | \$1.60                 | 26.5%                       | 0.3%                       | 10,179                         | 254,475                            |
| HOUGHTON  | \$11.58                | 20.3%                       | 13.6%                      | 35,557                     | 888,925           | 0.6%                              | \$23.47                | 41.2%                       | 22.2%                      | 17,731                     | 443,275           | 0.4%                              | \$11.70                | 20.6%                       | 14.0%                      | 86,222                         | 2,155,550                          |
| MURON     | \$5.18                 | 23.7%                       | 6.8%                       | 15,041                     | 376,025           | 0.2%                              | \$10.31                | 47.1%                       | 8.9%                       | 5,205                      | 130,125           | 0.1%                              | \$3.57                 | 16.3%                       | -13.2%                     | 31,908                         | 797,700                            |
| INGHAM    | \$4.51                 | 22.7%                       | -9.1%                      | 76,104                     | 1,902,600         | 1.2%                              | \$6.91                 | 34.9%                       | 31.6%                      | 43,482                     | 1,087,050         | 1.1%                              | \$3.95                 | 19.9%                       | -14.9%                     | 218,294                        | 5,457,350                          |
| IONIA     | \$2.44                 | 29.3%                       | 28.9%                      | 5,526                      | 138,150           | 0.1%                              | \$2.67                 | 32.1%                       | 1.5%                       | 3,343                      | 83,575            | 0.1%                              | \$1.61                 | 19.4%                       | -1.9%                      | 17,240                         | 431,000                            |
| IOSCO     | \$18.33                | 21.8%                       | 16.3%                      | 49,730                     | 1,243,250         | 0.8%                              | \$43.86                | 52.3%                       | -2.2%                      | 15,108                     | 377,700           | 0.4%                              | \$13.32                | 15.9%                       | 8.4%                       | 95,137                         | 2,378,425                          |
| IRON      | \$6.42                 | 20.2%                       | -6.8%                      | 7,487                      | 187,175           | 0.1%                              | \$13.73                | 43.2%                       | -2.0%                      | 3,863                      | 96,575            | 0.1%                              | \$7.08                 | 22.3%                       | 1.4%                       | 17,311                         | 432,775                            |
| ISABELLA  | \$13.33                | 26.5%                       | 7.6%                       | 32,053                     | 801,325           | 0.5%                              | \$14.81                | 29.4%                       | 9.1%                       | 23,277                     | 581,925           | 0.6%                              | \$10.75                | 21.4%                       | 3.0%                       | 109,002                        | 2,725,050                          |
| JACKSON   | \$5.60                 | 24.9%                       | -5.0%                      | 42,576                     | 1,064,400         | 0.7%                              | \$7.03                 | 31.2%                       | 7.0%                       | 29,132                     | 728,300           | 0.7%                              | \$4.81                 | 21.4%                       | -16.5%                     | 136,323                        | 3,408,075                          |
| KALAMAZOO | \$5.20                 | 29.4%                       | -0.1%                      | 40,322                     | 1,008,050         | 0.6%                              | \$4.75                 | 26.8%                       | -26.7%                     | 30,453                     | 761,325           | 0.8%                              | \$3.58                 | 20.2%                       | -29.4%                     | 150,393                        | 3,759,825                          |
| KALKASKA  | \$7.77                 | 23.0%                       | 35.2%                      | 5,895                      | 147,375           | 0.1%                              | \$13.46                | 39.8%                       | 3.3%                       | 3,363                      | 84,075            | 0.1%                              | \$7.68                 | 22.7%                       | 37.5%                      | 14,805                         | 370,125                            |
| KENT      | \$13.48                | 26.1%                       | 10.9%                      | 251,374                    | 6,284,350         | 4.0%                              | \$14.14                | 27.3%                       | 20.4%                      | 230,954                    | 5,773,850         | 5.7%                              | \$12.99                | 25.1%                       | 8.5%                       | 920,131                        | 23,003,275                         |
| KEMEEENAW | \$21.70                | 10.6%                       | -19.9%                     | 12,102                     | 302,550           | 0.2%                              | \$154.13               | 75.6%                       | 16.9%                      | 1,046                      | 26,150            | 0.0%                              | \$13.32                | 6.5%                        | -34.6%                     | 16,014                         | 400,350                            |
| LAKE      | \$6.06                 | 18.3%                       | 5.7%                       | 4,631                      | 115,775           | 0.1%                              | \$15.01                | 45.4%                       | -2.3%                      | 2,112                      | 52,800            | 0.1%                              | \$6.85                 | 20.7%                       | 5.2%                       | 10,208                         | 255,200                            |
| LAPEER    | \$1.34                 | 24.4%                       | -5.3%                      | 3,537                      | 88,425            | 0.1%                              | \$1.26                 | 23.0%                       | -47.9%                     | 3,517                      | 87,925            | 0.1%                              | \$1.26                 | 22.9%                       | -38.5%                     | 15,370                         | 384,250                            |
| LEELANAU  | \$44.92                | 12.6%                       | 3.0%                       | 121,180                    | 3,029,500         | 1.9%                              | \$216.28               | 60.6%                       | 10.5%                      | 24,776                     | 619,400           | 0.6%                              | \$44.22                | 12.4%                       | 13.3%                      | 199,835                        | 4,995,875                          |
| LENAAWEE  | \$3.01                 | 24.9%                       | 75.9%                      | 15,747                     | 393,675           | 0.3%                              | \$4.38                 | 36.2%                       | 109.9%                     | 11,598                     | 289,950           | 0.3%                              | \$3.22                 | 26.7%                       | 123.3%                     | 43,445                         | 1,086,125                          |
| LIV.      | \$22.06                | 57.2%                       | 701.3%                     | 26,797                     | 669,925           | 0.4%                              | \$6.68                 | 17.3%                       | 35.0%                      | 25,982                     | 649,550           | 0.6%                              | \$6.48                 | 16.8%                       | 61.8%                      | 154,817                        | 3,870,425                          |
| LUCE      | \$12.21                | 21.7%                       | -8.2%                      | 9,120                      | 228,000           | 0.1%                              | \$34.24                | 60.8%                       | 29.4%                      | 1,573                      | 39,525            | 0.0%                              | \$5.91                 | 10.5%                       | 3.6%                       | 15,010                         | 375,250                            |
| MACKINAC  | \$157.26               | 21.9%                       | 19.5%                      | 205,451                    | 5,136,275         | 3.3%                              | \$504.64               | 70.2%                       | 9.2%                       | 19,195                     | 479,875           | 0.5%                              | \$47.15                | 6.6%                        | -4.5%                      | 292,559                        | 7,313,975                          |
| MACOMB    | \$4.89                 | 26.2%                       | 1.7%                       | 141,556                    | 3,538,900         | 2.3%                              | \$5.09                 | 27.4%                       | -0.9%                      | 121,614                    | 3,040,350         | 3.0%                              | \$4.38                 | 23.5%                       | -2.7%                      | 517,329                        | 12,933,225                         |
| MANISTEE  | \$21.25                | 18.7%                       | 17.1%                      | 51,346                     | 1,283,650         | 0.8%                              | \$55.76                | 49.0%                       | 8.4%                       | 20,166                     | 504,150           | 0.5%                              | \$21.90                | 19.2%                       | 9.0%                       | 104,797                        | 2,619,925                          |
| MARQUETTE | \$7.99                 | 23.8%                       | 7.2%                       | 41,742                     | 1,043,550         | 0.7%                              | \$14.08                | 41.9%                       | 15.0%                      | 18,459                     | 461,475           | 0.5%                              | \$6.23                 | 18.5%                       | -6.3%                      | 99,613                         | 2,490,325                          |
| MASON     | \$16.57                | 21.2%                       | 5.2%                       | 51,525                     | 1,288,125         | 0.8%                              | \$48.86                | 62.4%                       | 17.1%                      | 9,110                      | 227,750           | 0.2%                              | \$8.64                 | 11.0%                       | 14.1%                      | 82,604                         | 2,065,100                          |
| MECOSTA   | \$8.20                 | 28.9%                       | 19.2%                      | 12,099                     | 302,475           | 0.2%                              | \$8.18                 | 28.8%                       | 3.0%                       | 8,817                      | 220,425           | 0.2%                              | \$5.96                 | 21.0%                       | -8.7%                      | 42,003                         | 1,050,075                          |
| MEMPHINEE | \$3.52                 | 25.0%                       | -9.0%                      | 5,776                      | 144,400           | 0.1%                              | \$5.51                 | 39.2%                       | -16.3%                     | 3,218                      | 80,450            | 0.1%                              | \$3.07                 | 21.8%                       | 0.2%                       | 14,728                         | 368,200                            |
| MIDLAND   | \$10.66                | 23.9%                       | 1.9%                       | 36,481                     | 912,025           | 0.6%                              | \$12.40                | 27.8%                       | 1.3%                       | 35,266                     | 881,650           | 0.9%                              | \$11.98                | 26.8%                       | 10.4%                      | 131,424                        | 3,285,600                          |

| COUNTY     | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | HOTEL/<br>MOTEL<br>USE TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>USE<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)TO<br>86(4) | TOTAL<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|-------------------|-----------------------------------|------------------------|-----------------------------|----------------------------|----------------------|------------------------------------|
|            |                        |                             | 1986(3)                    |                            |                   |                                   |                        |                             |                            |                            |                   |                                   |                        |                             |                            |                      |                                    |
|            |                        |                             | 1986(4)                    |                            |                   |                                   |                        |                             |                            |                            |                   |                                   |                        |                             |                            |                      |                                    |
| MISSAUKEE  | \$5.40                 | 23.4%                       | 28.9%                      | 3,762                      | 94,050            | 0.1%                              | \$9.40                 | 40.7%                       | 15.5%                      | 2,027                      | 50,675            | 0.1%                              | \$5.06                 | 21.9%                       | 24.6%                      | 9,237                | 230,925                            |
| MONROE     | \$7.49                 | 27.8%                       | 22.6%                      | 45,046                     | 1,126,150         | 0.7%                              | \$8.36                 | 31.1%                       | 20.6%                      | 30,452                     | 761,300           | 0.8%                              | \$5.65                 | 21.0%                       | 3.1%                       | 144,926              | 3,623,150                          |
| MONTCALM   | \$0.20                 | 19.9%                       | -57.0%                     | 769                        | 19,225            | 0.0%                              | \$0.40                 | 40.9%                       | -20.3%                     | 449                        | 11,225            | 0.0%                              | \$0.24                 | 23.9%                       | -38.9%                     | 1,880                | 47,000                             |
| MONT.      | \$17.77                | 24.2%                       | 7.3%                       | 9,281                      | 232,025           | 0.1%                              | \$30.97                | 42.3%                       | 17.5%                      | 4,012                      | 100,300           | 0.1%                              | \$13.39                | 18.3%                       | -1.8%                      | 21,966               | 549,150                            |
| MUSKEGON   | \$1.98                 | 25.4%                       | -14.2%                     | 21,641                     | 541,025           | 0.3%                              | \$3.43                 | 44.0%                       | 4.4%                       | 8,158                      | 203,950           | 0.2%                              | \$1.29                 | 16.6%                       | 59.3%                      | 49,181               | 1,229,525                          |
| NEWAYGO    | \$0.91                 | 26.6%                       | 10.0%                      | 2,006                      | 50,150            | 0.0%                              | \$1.44                 | 41.9%                       | 37.6%                      | 1,037                      | 25,925            | 0.0%                              | \$0.74                 | 21.7%                       | -5.5%                      | 4,788                | 119,700                            |
| OAKLAND    | \$15.22                | 26.8%                       | 21.8%                      | 633,011                    | 15,825,275        | 10.1%                             | \$15.64                | 27.5%                       | 10.1%                      | 551,234                    | 13,780,850        | 13.7%                             | \$13.62                | 24.0%                       | 2.0%                       | 2,300,476            | 57,511,900                         |
| OCEANA     | \$6.10                 | 20.9%                       | 133.4%                     | 17,290                     | 432,250           | 0.3%                              | \$19.65                | 67.3%                       | 157.1%                     | 2,451                      | 61,275            | 0.1%                              | \$2.78                 | 9.5%                        | 137.3%                     | 25,674               | 641,850                            |
| OGEMAW     | \$7.35                 | 22.5%                       | 20.8%                      | 7,713                      | 192,825           | 0.1%                              | \$11.73                | 35.9%                       | -4.8%                      | 4,813                      | 120,325           | 0.1%                              | \$7.32                 | 22.4%                       | -9.9%                      | 21,499               | 537,475                            |
| ONTONAGON  | \$27.69                | 19.9%                       | -2.6%                      | 15,232                     | 380,800           | 0.2%                              | \$38.62                | 27.7%                       | 2.6%                       | 11,802                     | 295,050           | 0.3%                              | \$29.92                | 21.5%                       | -4.9%                      | 54,996               | 1,374,900                          |
| OSCEOLA    | \$1.17                 | 21.3%                       | 17.7%                      | 1,215                      | 30,375            | 0.0%                              | \$1.60                 | 29.4%                       | 63.3%                      | 1,290                      | 32,250            | 0.0%                              | \$1.70                 | 31.2%                       | 75.5%                      | 4,137                | 103,425                            |
| OSCODA     | \$6.47                 | 14.8%                       | 0.2%                       | 3,046                      | 76,150            | 0.0%                              | \$11.10                | 25.4%                       | -4.3%                      | 1,999                      | 49,975            | 0.0%                              | \$7.29                 | 16.7%                       | -6.0%                      | 11,977               | 299,425                            |
| OTSEGO     | \$50.02                | 19.7%                       | -12.9%                     | 65,052                     | 1,626,300         | 1.0%                              | \$108.47               | 42.8%                       | -7.0%                      | 27,651                     | 691,275           | 0.7%                              | \$46.11                | 18.2%                       | -6.1%                      | 152,038              | 3,800,950                          |
| OTTAWA     | \$7.57                 | 31.6%                       | 19.6%                      | 55,875                     | 1,396,875         | 0.9%                              | \$8.89                 | 37.1%                       | -18.7%                     | 22,973                     | 574,325           | 0.6%                              | \$3.65                 | 15.2%                       | -29.4%                     | 150,672              | 3,766,800                          |
| PRES. IS.  | \$3.23                 | 17.4%                       | -4.3%                      | 4,831                      | 120,775           | 0.1%                              | \$8.47                 | 45.6%                       | 26.9%                      | 3,042                      | 76,050            | 0.1%                              | \$5.33                 | 28.7%                       | 70.7%                      | 10,596               | 264,900                            |
| ROSCOMMON  | \$23.48                | 18.6%                       | -27.3%                     | 44,471                     | 1,111,775         | 0.7%                              | \$67.90                | 53.8%                       | -13.6%                     | 10,368                     | 259,200           | 0.3%                              | \$15.83                | 12.6%                       | -49.9%                     | 82,611               | 2,065,275                          |
| SAGINAW    | \$3.14                 | 21.8%                       | -25.4%                     | 49,967                     | 1,249,175         | 0.8%                              | \$5.48                 | 38.2%                       | -9.5%                      | 34,822                     | 870,550           | 0.9%                              | \$3.82                 | 26.6%                       | -7.6%                      | 130,971              | 3,274,275                          |
| ST. CLAIR  | \$7.13                 | 26.3%                       | -1.2%                      | 50,762                     | 1,269,050         | 0.8%                              | \$9.14                 | 33.7%                       | -6.0%                      | 32,372                     | 809,300           | 0.8%                              | \$5.83                 | 21.5%                       | -1.6%                      | 150,471              | 3,761,775                          |
| ST. JOSEPH | \$3.45                 | 31.3%                       | -24.8%                     | 11,592                     | 289,800           | 0.2%                              | \$5.17                 | 47.0%                       | -81.7%                     | 2,657                      | 66,425            | 0.1%                              | \$1.18                 | 10.8%                       | -70.2%                     | 24,690               | 617,250                            |
| SANILAC    | \$2.66                 | 24.8%                       | -70.0%                     | 7,191                      | 179,775           | 0.1%                              | \$4.41                 | 41.1%                       | -19.9%                     | 3,530                      | 88,250            | 0.1%                              | \$2.16                 | 20.2%                       | 33.5%                      | 17,514               | 437,850                            |
| SCHCFT.    | \$46.13                | 21.1%                       | 5.2%                       | 38,301                     | 957,525           | 0.6%                              | \$111.66               | 51.1%                       | -4.9%                      | 12,462                     | 311,550           | 0.3%                              | \$36.33                | 16.6%                       | 7.4%                       | 74,974               | 1,874,350                          |
| SHIWAASSE  | \$2.60                 | 24.4%                       | 9.0%                       | 8,194                      | 204,850           | 0.1%                              | \$2.88                 | 27.1%                       | 3.2%                       | 7,804                      | 195,100           | 0.2%                              | \$2.74                 | 25.8%                       | 7.0%                       | 30,227               | 755,675                            |
| TUSCOLA    | \$0.75                 | 17.7%                       | -31.8%                     | 3,305                      | 82,625            | 0.1%                              | \$1.45                 | 34.2%                       | -71.1%                     | 2,542                      | 63,550            | 0.1%                              | \$1.12                 | 26.3%                       | -11.5%                     | 9,666                | 241,650                            |
| VAN BUREN  | \$3.42                 | 22.6%                       | 1.5%                       | 26,482                     | 662,050           | 0.4%                              | \$9.91                 | 65.5%                       | -7.4%                      | 2,775                      | 69,375            | 0.1%                              | \$1.04                 | 6.9%                        | 19.6%                      | 40,443               | 1,011,075                          |
| WASHTENAW  | \$11.95                | 26.7%                       | 25.6%                      | 142,940                    | 3,573,500         | 2.3%                              | \$13.50                | 30.2%                       | 16.5%                      | 114,747                    | 2,868,675         | 2.9%                              | \$10.84                | 24.2%                       | 8.7%                       | 473,275              | 11,831,875                         |
| WAYNE      | \$6.61                 | 26.4%                       | 1.4%                       | 667,377                    | 16,684,425        | 10.6%                             | \$7.14                 | 28.5%                       | 1.5%                       | 566,078                    | 14,151,950        | 14.1%                             | \$6.05                 | 24.2%                       | 7.0%                       | 2,340,670            | 58,516,750                         |
| WEXFORD    | \$17.60                | 23.1%                       | 38.7%                      | 25,041                     | 626,025           | 0.4%                              | \$24.94                | 32.7%                       | 17.5%                      | 13,981                     | 349,525           | 0.3%                              | \$13.92                | 18.3%                       | 16.0%                      | 76,596               | 1,914,900                          |
| OUT/STATE  |                        | 27.3%                       | 23.0%                      | 1,412,258                  | 35,306,450        | 22.5%                             |                        | 26.8%                       | 9.2%                       | 1,233,905                  | 30,847,625        | 30.7%                             |                        | 23.4%                       | 3.4%                       | 5,265,559            | 131,638,975                        |



| COUNTY    | POPULATION | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q2 TO Q3 |
|-----------|------------|--------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------|--------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------|
| ALCONA    | 9,740      | 1,523                                      | 38,075            | 0.1%                                | \$3.91       | 13.6%                       | 2,334                                      | 58,350            | 0.1%                                | \$5.99       | 20.8%                       | 53.3%              | 4,168                                      | 104,200           | 0.1%                                | \$10.70      | 37.2%                       | 78.6%              |
| ALGER     | 9,225      | 2,097                                      | 52,425            | 0.1%                                | \$5.68       | 15.8%                       | 2,769                                      | 69,225            | 0.1%                                | \$7.50       | 20.9%                       | 32.0%              | 6,717                                      | 167,925           | 0.2%                                | \$18.20      | 50.8%                       | 142.6%             |
| ALLEGAN   | 81,555     | 11,918                                     | 297,950           | 0.6%                                | \$3.65       | 19.1%                       | 17,739                                     | 443,475           | 0.8%                                | \$5.44       | 28.4%                       | 48.8%              | 21,555                                     | 538,875           | 0.7%                                | \$6.61       | 34.5%                       | 21.5%              |
| ALPENA    | 32,315     | 6,698                                      | 167,450           | 0.4%                                | \$5.18       | 14.6%                       | 10,366                                     | 259,150           | 0.4%                                | \$8.02       | 22.6%                       | 54.8%              | 10,462                                     | 261,550           | 0.3%                                | \$8.09       | 22.9%                       | 0.9%               |
| ANTRIM    | 16,194     | 299                                        | 7,475             | 0.0%                                | \$0.46       | 0.4%                        | 16,290                                     | 407,250           | 0.7%                                | \$25.15      | 22.0%                       | 5348.2%            | 44,628                                     | 1,115,700         | 1.5%                                | \$68.90      | 60.1%                       | 174.0%             |
| ARENAC    | 14,706     | 6,421                                      | 160,525           | 0.3%                                | \$10.92      | 17.6%                       | 9,493                                      | 237,325           | 0.4%                                | \$16.14      | 26.0%                       | 47.8%              | 13,459                                     | 336,475           | 0.4%                                | \$22.88      | 36.9%                       | 41.8%              |
| BARAGA    | 8,484      | 1,074                                      | 26,850            | 0.1%                                | \$3.16       | 23.9%                       | 1,590                                      | 39,750            | 0.1%                                | \$4.69       | 35.3%                       | 48.0%              | 1,171                                      | 29,275            | 0.0%                                | \$3.45       | 26.0%                       | -26.4%             |
| BARRY     | 45,781     | 0                                          | 0                 | 0.0%                                | \$0.00       | 0.0%                        | 955                                        | 23,875            | 0.0%                                | \$0.52       | 26.5%                       | ERR                | 2,573                                      | 64,325            | 0.1%                                | \$1.41       | 71.5%                       | 169.4%             |
| BAY       | 119,881    | 3,264                                      | 81,600            | 0.2%                                | \$0.68       | 21.4%                       | 4,394                                      | 109,850           | -0.2%                               | \$0.92       | 28.7%                       | 34.6%              | 4,284                                      | 107,100           | 0.1%                                | \$0.89       | 28.0%                       | -2.5%              |
| BENZIE    | 11,205     | 886                                        | 22,150            | 0.0%                                | \$1.98       | 8.0%                        | 2,746                                      | 68,650            | 0.1%                                | \$6.13       | 24.8%                       | 209.9%             | 4,779                                      | 119,475           | 0.2%                                | \$10.66      | 43.1%                       | 74.0%              |
| BERRIEN   | 171,276    | 23,091                                     | 577,275           | 1.2%                                | \$3.37       | 16.8%                       | 30,308                                     | 757,700           | 1.3%                                | \$4.42       | 22.1%                       | 31.3%              | 40,389                                     | 1,009,725         | 1.3%                                | \$5.90       | 29.4%                       | 33.3%              |
| BRANCH    | 40,188     | 769                                        | 19,225            | 0.0%                                | \$0.48       | 11.7%                       | 2,888                                      | 72,200            | 0.1%                                | \$1.80       | 43.8%                       | 275.6%             | 2,374                                      | 59,350            | 0.1%                                | \$1.48       | 36.0%                       | -17.8%             |
| CALHOUN   | 141,557    | 11,353                                     | 283,825           | 0.6%                                | \$2.01       | 20.2%                       | 14,706                                     | 367,650           | 0.6%                                | \$2.60       | 26.2%                       | 29.5%              | 16,088                                     | 402,200           | 0.5%                                | \$2.84       | 28.6%                       | 9.4%               |
| CASS      | 49,499     | 76                                         | 1,900             | 0.0%                                | \$0.04       | 2.9%                        | 396                                        | 9,900             | 0.0%                                | \$0.20       | 14.9%                       | 421.1%             | 1,839                                      | 45,975            | 0.1%                                | \$0.93       | 69.1%                       | 364.4%             |
| CHARLVK.  | 19,907     | 72,522                                     | 1,813,050         | 3.9%                                | \$91.08      | 37.9%                       | 26,952                                     | 673,800           | 1.1%                                | \$33.85      | 14.1%                       | -62.8%             | 54,492                                     | 1,362,300         | 1.8%                                | \$68.43      | 28.5%                       | 102.2%             |
| CHEBOYGAM | 20,649     | 4,680                                      | 117,000           | 0.2%                                | \$5.67       | 13.7%                       | 6,432                                      | 160,800           | 0.3%                                | \$7.79       | 18.8%                       | 37.4%              | 17,013                                     | 425,325           | 0.6%                                | \$20.60      | 49.7%                       | 164.5%             |
| CHIPPEWA  | 29,029     | 4,053                                      | 101,325           | 0.2%                                | \$3.49       | 12.7%                       | 6,591                                      | 164,775           | 0.3%                                | \$5.68       | 20.6%                       | 62.6%              | 16,710                                     | 417,750           | 0.5%                                | \$14.39      | 52.2%                       | 153.5%             |
| CLARE     | 23,822     | 11,519                                     | 287,975           | 0.6%                                | \$12.09      | 21.5%                       | 13,061                                     | 326,525           | 0.6%                                | \$13.71      | 24.4%                       | 13.4%              | 15,854                                     | 396,350           | 0.5%                                | \$16.64      | 29.6%                       | 21.4%              |
| CLINTON   | 55,893     | 0                                          | 0                 | 0.0%                                | \$0.00       | 0.0%                        | 193                                        | 4,825             | 0.0%                                | \$0.09       | 100.0%                      | ERR                | 0                                          | 0                 | 0.0%                                | \$0.00       | 0.0%                        | -100.0%            |
| CRAWFORD  | 9,465      | 14,237                                     | 355,925           | 0.8%                                | \$37.60      | 18.8%                       | 19,592                                     | 489,800           | 0.8%                                | \$51.75      | 25.9%                       | 37.6%              | 24,641                                     | 616,025           | 0.8%                                | \$65.08      | 32.6%                       | 25.8%              |
| DELTA     | 38,947     | 9,639                                      | 240,975           | 0.5%                                | \$6.19       | 16.2%                       | 15,542                                     | 388,550           | 0.7%                                | \$9.98       | 26.1%                       | 61.2%              | 21,512                                     | 537,800           | 0.7%                                | \$13.81      | 36.1%                       | 38.4%              |
| DICKINSON | 25,341     | 10,403                                     | 260,075           | 0.6%                                | \$10.26      | 21.7%                       | 11,674                                     | 291,850           | 0.5%                                | \$11.52      | 24.3%                       | 12.2%              | 14,111                                     | 352,775           | 0.5%                                | \$13.92      | 29.4%                       | 20.9%              |
| EATON     | 88,337     | 41,231                                     | 1,030,775         | 2.2%                                | \$11.67      | 26.1%                       | 43,746                                     | 1,093,650         | 1.9%                                | \$12.38      | 27.6%                       | 6.1%               | 33,219                                     | 830,475           | 1.1%                                | \$9.40       | 21.0%                       | -24.1%             |
| EMMET     | 22,992     | 25,267                                     | 631,675           | 1.3%                                | \$27.47      | 15.2%                       | 31,036                                     | 775,900           | 1.3%                                | \$33.75      | 18.6%                       | 22.8%              | 83,125                                     | 2,078,125         | 2.7%                                | \$90.38      | 49.9%                       | 167.8%             |
| GENESSE   | 450,449    | 27,642                                     | 691,050           | 1.5%                                | \$1.53       | 21.0%                       | 30,339                                     | 758,475           | 1.3%                                | \$1.68       | 23.0%                       | 9.8%               | 37,757                                     | 943,925           | 1.2%                                | \$2.10       | 28.6%                       | 24.5%              |
| GLADWIN   | 19,957     | 2,750                                      | 68,750            | 0.1%                                | \$3.44       | 23.1%                       | 2,779                                      | 69,475            | 0.1%                                | \$3.48       | 23.4%                       | 1.1%               | 3,217                                      | 80,425            | 0.1%                                | \$4.03       | 27.1%                       | 15.8%              |
| GOGEBIC   | 19,686     | 34,921                                     | 873,025           | 1.9%                                | \$44.35      | 45.7%                       | 9,217                                      | 230,425           | 0.4%                                | \$11.71      | 12.1%                       | -73.6%             | 13,360                                     | 334,000           | 0.4%                                | \$16.97      | 17.5%                       | 44.9%              |
| GR. TRAV. | 54,899     | 60,659                                     | 1,516,475         | 3.2%                                | \$27.62      | 21.5%                       | 76,106                                     | 1,902,650         | 3.2%                                | \$34.66      | 27.0%                       | 25.3%              | 80,881                                     | 2,022,025         | 2.6%                                | \$36.83      | 28.7%                       | 6.3%               |

| COUNTY    | POPULATION | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q2 TO Q3 |
|-----------|------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|
| GRATOIT   | 40,448     | 450                                        | 11,250            | 0.0%                                | \$0.28                 | 16.4%                       | 708                                        | 17,700            | 0.0%                                | \$0.44                 | 25.7%                       | 57.3%              | 712                                        | 17,800            | 0.0%                                | \$0.44                 | 25.9%                       | 0.6%               |
| HILLSDALE | 42,071     | 129                                        | 3,225             | 0.0%                                | \$0.08                 | 3.8%                        | 387                                        | 9,675             | 0.0%                                | \$0.23                 | 11.3%                       | 200.0%             | 1,489                                      | 37,225            | 0.0%                                | \$0.88                 | 43.6%                       | 284.8%             |
| HOUGHTON  | 37,872     | 6,224                                      | 155,600           | 0.3%                                | \$4.11                 | 10.1%                       | 14,599                                     | 364,975           | 0.6%                                | \$9.64                 | 23.7%                       | 134.6%             | 26,619                                     | 665,475           | 0.9%                                | \$17.57                | 43.3%                       | 82.3%              |
| HURON     | 36,459     | 11,919                                     | 297,975           | 0.6%                                | \$8.17                 | 17.7%                       | 14,920                                     | 373,000           | 0.6%                                | \$10.23                | 22.1%                       | 25.2%              | 28,982                                     | 724,550           | 0.9%                                | \$19.87                | 43.0%                       | 94.2%              |
| INGHAM    | 275,520    | 14,113                                     | 352,825           | 0.8%                                | \$1.28                 | 19.3%                       | 18,044                                     | 451,100           | 0.8%                                | \$1.64                 | 24.6%                       | 27.9%              | 16,967                                     | 424,175           | 0.6%                                | \$1.54                 | 23.2%                       | -6.0%              |
| IONIA     | 51,815     | 6,742                                      | 168,550           | 0.4%                                | \$3.25                 | 11.1%                       | 17,217                                     | 430,425           | 0.7%                                | \$8.31                 | 28.3%                       | 155.4%             | 20,590                                     | 514,750           | 0.7%                                | \$9.93                 | 33.9%                       | 19.6%              |
| IOSCO     | 28,349     | 5,217                                      | 130,425           | 0.3%                                | \$4.60                 | 19.9%                       | 7,472                                      | 186,800           | 0.3%                                | \$6.59                 | 28.5%                       | 43.2%              | 9,950                                      | 248,750           | 0.3%                                | \$8.77                 | 37.9%                       | 33.2%              |
| IRON      | 13,635     | 1,264                                      | 31,600            | 0.1%                                | \$2.32                 | 13.9%                       | 1,467                                      | 36,675            | 0.1%                                | \$2.69                 | 16.1%                       | 16.1%              | 3,828                                      | 95,700            | 0.1%                                | \$7.02                 | 42.1%                       | 160.9%             |
| ISABELLA  | 54,110     | 14,429                                     | 360,725           | 0.8%                                | \$6.67                 | 23.7%                       | 14,859                                     | 371,475           | 0.6%                                | \$6.87                 | 24.4%                       | 3.0%               | 16,897                                     | 422,425           | 0.5%                                | \$7.81                 | 27.8%                       | 13.7%              |
| JACKSON   | 151,495    | 22,859                                     | 571,475           | 1.2%                                | \$3.77                 | 27.8%                       | 20,170                                     | 504,250           | 0.9%                                | \$3.33                 | 24.6%                       | -11.8%             | 19,769                                     | 494,225           | 0.6%                                | \$3.26                 | 24.1%                       | -2.0%              |
| KALAMAZOO | 212,378    | 37,275                                     | 931,875           | 2.0%                                | \$4.39                 | 22.3%                       | 41,603                                     | 1,040,075         | 1.8%                                | \$4.90                 | 24.8%                       | 11.6%              | 47,401                                     | 1,185,025         | 1.5%                                | \$5.58                 | 28.3%                       | 13.9%              |
| KALKASKA  | 10,952     | 4,401                                      | 110,025           | 0.2%                                | \$10.05                | 26.6%                       | 4,126                                      | 103,150           | 0.2%                                | \$9.42                 | 25.0%                       | -6.2%              | 3,769                                      | 94,225            | 0.1%                                | \$8.60                 | 22.8%                       | -8.7%              |
| KENT      | 444,506    | 121,344                                    | 3,033,600         | 6.5%                                | \$6.82                 | 19.3%                       | 133,627                                    | 3,340,675         | 5.7%                                | \$7.52                 | 21.3%                       | 10.1%              | 174,621                                    | 4,365,525         | 5.7%                                | \$9.82                 | 27.8%                       | 30.7%              |
| KEMEEHAW  | 1,963      | 2,789                                      | 69,725            | 0.1%                                | \$35.52                | 16.0%                       | 2,645                                      | 66,125            | 0.1%                                | \$33.69                | 15.2%                       | -5.2%              | 9,754                                      | 243,850           | 0.3%                                | \$124.22               | 55.9%                       | 268.8%             |
| LAKE      | 7,711      | 1,876                                      | 46,900            | 0.1%                                | \$6.08                 | 6.5%                        | 6,569                                      | 164,225           | 0.3%                                | \$21.30                | 22.6%                       | 250.2%             | 11,087                                     | 277,175           | 0.4%                                | \$35.95                | 38.1%                       | 68.8%              |
| LAPEER    | 70,038     | 239                                        | 5,975             | 0.0%                                | \$0.09                 | 20.6%                       | 221                                        | 5,525             | 0.0%                                | \$0.08                 | 19.1%                       | -7.5%              | 446                                        | 11,150            | 0.0%                                | \$0.16                 | 38.5%                       | 101.8%             |
| LEELANAU  | 14,007     | 19,845                                     | 496,125           | 1.1%                                | \$35.42                | 20.8%                       | 13,207                                     | 330,175           | 0.6%                                | \$23.57                | 13.8%                       | -33.4%             | 48,538                                     | 1,213,450         | 1.6%                                | \$86.63                | 50.8%                       | 267.5%             |
| LENAAEE   | 89,948     | 4,151                                      | 103,775           | 0.2%                                | \$1.15                 | 11.9%                       | 4,589                                      | 114,725           | 0.2%                                | \$1.28                 | 13.1%                       | 10.6%              | 14,238                                     | 355,950           | 0.5%                                | \$3.96                 | 40.8%                       | 210.3%             |
| LIV.      | 100,289    | 10,461                                     | 261,525           | 0.6%                                | \$2.61                 | 29.3%                       | 11,356                                     | 283,900           | 0.5%                                | \$2.83                 | 31.8%                       | 8.6%               | 12,434                                     | 310,850           | 0.4%                                | \$3.10                 | 34.8%                       | 9.5%               |
| LUCE      | 6,659      | 1,180                                      | 29,500            | 0.1%                                | \$4.43                 | 1.8%                        | 1,623                                      | 40,575            | 0.1%                                | \$6.09                 | 2.5%                        | 37.5%              | 2,660                                      | 66,500            | 0.1%                                | \$9.99                 | 4.1%                        | 63.9%              |
| MACKINAC  | 10,178     | 3,350                                      | 83,750            | 0.2%                                | \$8.23                 | 0.6%                        | 127,350                                    | 3,183,750         | 5.4%                                | \$312.81               | 24.1%                       | 3701.5%            | 352,492                                    | 8,812,300         | 11.5%                               | \$865.82               | 66.6%                       | 176.8%             |
| MACOMB    | 694,600    | 39,051                                     | 976,275           | 2.1%                                | \$1.41                 | 27.1%                       | 49,259                                     | 1,231,475         | 2.1%                                | \$1.77                 | 34.2%                       | 26.1%              | 45,057                                     | 1,126,425         | 1.5%                                | \$1.62                 | 31.3%                       | -8.5%              |
| MANISTEE  | 23,019     | 8,536                                      | 213,400           | 0.5%                                | \$9.27                 | 12.9%                       | 9,053                                      | 226,325           | 0.4%                                | \$9.83                 | 13.7%                       | 6.1%               | 25,563                                     | 639,075           | 0.8%                                | \$27.76                | 38.6%                       | 182.4%             |
| MARQUETTE | 74,101     | 19,701                                     | 492,525           | 1.0%                                | \$6.65                 | 25.7%                       | 25,176                                     | 629,400           | 1.1%                                | \$8.49                 | 32.9%                       | 27.8%              | 29,402                                     | 735,050           | 1.0%                                | \$9.92                 | 38.4%                       | 16.8%              |
| MASON     | 26,365     | 5,690                                      | 142,250           | 0.3%                                | \$5.40                 | 24.1%                       | 6,173                                      | 154,325           | 0.3%                                | \$5.85                 | 26.2%                       | 8.5%               | 7,211                                      | 180,275           | 0.2%                                | \$6.84                 | 30.5%                       | 16.8%              |
| MECOSTA   | 36,961     | 7,839                                      | 195,975           | 0.4%                                | \$5.30                 | 22.3%                       | 13,986                                     | 349,650           | 0.6%                                | \$9.46                 | 39.8%                       | 78.4%              | 11,890                                     | 297,250           | 0.4%                                | \$8.04                 | 33.9%                       | -15.0%             |
| MENOMINEE | 26,201     | 435                                        | 10,875            | 0.0%                                | \$0.42                 | 1.6%                        | 819                                        | 20,475            | 0.0%                                | \$0.78                 | 2.9%                        | 88.3%              | 1,786                                      | 44,650            | 0.1%                                | \$1.70                 | 6.4%                        | 118.1%             |
| MIDLAND   | 73,578     | 20,188                                     | 504,700           | 1.1%                                | \$6.86                 | 33.5%                       | 20,685                                     | 517,125           | 0.9%                                | \$7.03                 | 34.3%                       | 2.5%               | 19,391                                     | 484,775           | 0.6%                                | \$6.59                 | 32.2%                       | -6.3%              |

| COUNTY     | POPULATION | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q2 TO Q3 |
|------------|------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|
| MISSAUKIEE | 10,009     | 15                                         | 375               | 0.0%                                | \$0.04                 | 0.2%                        | 3                                          | 75                | 0.0%                                | \$0.01                 | 0.0%                        | -80.0%             | 4                                          | 100               | 0.0%                                | \$0.01                 | 0.0%                        | 33.3%              |
| MONROE     | 134,659    | 12,132                                     | 303,300           | 0.6%                                | \$2.25                 | 34.0%                       | 8,693                                      | 217,325           | 0.4%                                | \$1.61                 | 24.4%                       | -28.3%             | 12,125                                     | 303,125           | 0.4%                                | \$2.25                 | 34.0%                       | 39.5%              |
| MONTICAH   | 47,555     | 3,392                                      | 84,800            | 0.2%                                | \$1.78                 | 32.9%                       | 2,864                                      | 71,600            | 0.1%                                | \$1.51                 | 27.8%                       | -15.6%             | 2,909                                      | 72,725            | 0.1%                                | \$1.53                 | 28.2%                       | 1.6%               |
| MONTH.     | 7,492      | 1,386                                      | 34,650            | 0.1%                                | \$4.62                 | 8.9%                        | 2,825                                      | 70,625            | 0.1%                                | \$9.43                 | 18.1%                       | 103.8%             | 4,255                                      | 106,375           | 0.1%                                | \$14.20                | 27.3%                       | 50.6%              |
| MUSKEGON   | 157,589    | 15,757                                     | 393,925           | 0.8%                                | \$2.50                 | 21.9%                       | 25,883                                     | 647,075           | 1.1%                                | \$4.11                 | 36.0%                       | 64.3%              | 28,137                                     | 703,425           | 0.9%                                | \$4.46                 | 39.1%                       | 8.7%               |
| NEWAYGO    | 34,917     | 1,767                                      | 44,175            | 0.1%                                | \$1.27                 | 0.5%                        | 2,162                                      | 54,050            | 0.1%                                | \$1.55                 | 0.6%                        | 22.4%              | 3,260                                      | 81,500            | 0.1%                                | \$2.33                 | 1.0%                        | 50.8%              |
| OAKLAND    | 1,011,793  | 257,307                                    | 6,432,675         | 13.7%                               | \$6.36                 | 30.3%                       | 316,080                                    | 7,902,000         | 13.5%                               | \$7.81                 | 37.2%                       | 22.8%              | 276,873                                    | 6,921,825         | 9.0%                                | \$6.84                 | 32.6%                       | -12.4%             |
| OCEANA     | 22,002     | 6                                          | 150               | 0.0%                                | \$0.01                 | 0.0%                        | 2,041                                      | 51,025            | 0.1%                                | \$2.32                 | 14.5%                       | 33916.7%           | 8,027                                      | 200,675           | 0.3%                                | \$9.12                 | 57.1%                       | 293.3%             |
| OGEANAW    | 16,436     | 1,241                                      | 31,025            | 0.1%                                | \$1.89                 | 9.4%                        | 3,027                                      | 75,675            | 0.1%                                | \$4.60                 | 23.0%                       | 143.9%             | 5,919                                      | 147,975           | 0.2%                                | \$9.00                 | 44.9%                       | 95.5%              |
| ONTONAGON  | 9,861      | 3,071                                      | 76,775            | 0.2%                                | \$7.79                 | 24.9%                       | 2,988                                      | 74,700            | 0.1%                                | \$7.58                 | 24.3%                       | -2.7%              | 4,657                                      | 116,425           | 0.2%                                | \$11.81                | 37.8%                       | 55.9%              |
| OSCEOLA    | 18,928     | 1,356                                      | 33,900            | 0.1%                                | \$1.79                 | 15.2%                       | 1,719                                      | 42,975            | 0.1%                                | \$2.27                 | 19.3%                       | 26.8%              | 1,542                                      | 38,550            | 0.1%                                | \$2.04                 | 17.3%                       | -10.3%             |
| OSCODA     | 6,858      | 2,064                                      | 51,600            | 0.1%                                | \$7.52                 | 6.9%                        | 3,319                                      | 82,975            | 0.1%                                | \$12.10                | 11.1%                       | 60.8%              | 4,538                                      | 113,450           | 0.1%                                | \$16.54                | 15.2%                       | 36.7%              |
| OTSEGO     | 14,993     | 16,972                                     | 424,300           | 0.9%                                | \$28.30                | 14.5%                       | 12,875                                     | 321,875           | 0.5%                                | \$21.47                | 11.0%                       | -24.1%             | 28,120                                     | 703,000           | 0.9%                                | \$46.89                | 24.0%                       | 118.4%             |
| OTTAWA     | 157,174    | 37,454                                     | 936,350           | 2.0%                                | \$5.96                 | 19.6%                       | 62,137                                     | 1,553,425         | 2.6%                                | \$9.88                 | 32.5%                       | 65.9%              | 89,762                                     | 2,244,050         | 2.9%                                | \$14.28                | 46.9%                       | 44.5%              |
| PRES. IS.  | 14,267     | 974                                        | 24,350            | 0.1%                                | \$1.71                 | 2.9%                        | 1,886                                      | 47,150            | 0.1%                                | \$3.30                 | 5.5%                        | 93.6%              | 4,268                                      | 106,700           | 0.1%                                | \$7.48                 | 12.5%                       | 126.3%             |
| ROSCOMMON  | 16,374     | 16,530                                     | 413,250           | 0.9%                                | \$25.24                | 11.9%                       | 24,401                                     | 610,025           | 1.0%                                | \$37.26                | 17.6%                       | 47.6%              | 52,805                                     | 1,320,125         | 1.7%                                | \$80.62                | 38.1%                       | 116.4%             |
| SAGINAW    | 228,059    | 33,166                                     | 829,150           | 1.8%                                | \$3.64                 | 21.0%                       | 41,759                                     | 1,043,975         | 1.8%                                | \$4.58                 | 26.5%                       | 25.9%              | 49,765                                     | 1,244,125         | 1.6%                                | \$5.46                 | 31.6%                       | 19.2%              |
| ST. CLAIR  | 138,802    | 25,477                                     | 636,925           | 1.4%                                | \$4.59                 | 21.4%                       | 35,757                                     | 893,925           | 1.5%                                | \$6.44                 | 30.0%                       | 40.4%              | 45,984                                     | 1,149,600         | 1.5%                                | \$8.28                 | 38.6%                       | 28.6%              |
| ST. JOSEPH | 56,083     | 5,409                                      | 135,225           | 0.3%                                | \$2.41                 | 11.8%                       | 17,278                                     | 431,950           | 0.7%                                | \$7.70                 | 37.6%                       | 219.4%             | 15,394                                     | 384,850           | 0.5%                                | \$6.86                 | 33.5%                       | -10.9%             |
| SANILAC    | 40,789     | 7,429                                      | 185,725           | 0.4%                                | \$4.55                 | 22.2%                       | 9,357                                      | 233,925           | 0.4%                                | \$5.74                 | 27.9%                       | 26.0%              | 11,475                                     | 286,875           | 0.4%                                | \$7.03                 | 34.2%                       | 22.6%              |
| SCHCRFT.   | 8,575      | 387                                        | 9,675             | 0.0%                                | \$1.13                 | 2.4%                        | 3,630                                      | 90,750            | 0.2%                                | \$10.58                | 22.2%                       | 838.0%             | 12,352                                     | 308,800           | 0.4%                                | \$36.01                | 75.5%                       | 240.3%             |
| SHIAMASSE  | 71,140     | 1,255                                      | 31,375            | 0.1%                                | \$0.44                 | 25.4%                       | 355                                        | 8,875             | 0.0%                                | \$0.12                 | 7.2%                        | -71.7%             | 312                                        | 7,800             | 0.0%                                | \$0.11                 | 6.3%                        | -12.1%             |
| TUSCOLA    | 56,961     | 1,782                                      | 44,550            | 0.1%                                | \$0.78                 | 15.0%                       | 2,428                                      | 60,700            | 0.1%                                | \$1.07                 | 20.4%                       | 36.3%              | 2,322                                      | 58,050            | 0.1%                                | \$1.02                 | 19.5%                       | -4.4%              |
| VAN BUREN  | 66,814     | 2,120                                      | 53,000            | 0.1%                                | \$0.79                 | 2.4%                        | 10,278                                     | 256,950           | 0.4%                                | \$3.85                 | 11.4%                       | 384.8%             | 34,682                                     | 867,050           | 1.1%                                | \$12.98                | 38.5%                       | 237.4%             |
| WASHTENAW  | 264,748    | 29,927                                     | 748,175           | 1.6%                                | \$2.83                 | 5.4%                        | 37,010                                     | 925,250           | 1.6%                                | \$3.49                 | 6.6%                        | 23.7%              | 34,789                                     | 869,725           | 1.1%                                | \$3.29                 | 6.2%                        | -6.0%              |
| WAYNE      | 2,337,891  | 365,700                                    | 9,142,500         | 19.5%                               | \$3.91                 | 28.9%                       | 429,105                                    | 10,727,625        | 18.3%                               | \$4.59                 | 33.9%                       | 17.3%              | 456,908                                    | 11,422,700        | 14.9%                               | \$4.89                 | 36.1%                       | 6.5%               |
| WEXFORD    | 25,102     | 8,988                                      | 224,700           | 0.5%                                | \$8.95                 | 2.5%                        | 7,613                                      | 190,325           | 0.3%                                | \$7.58                 | 2.1%                        | -15.3%             | 10,828                                     | 270,700           | 0.4%                                | \$10.78                | 3.0%                        | 42.2%              |
| OUT/STATE  |            | 243,502                                    | 6,087,550         | 13.0%                               |                        | 20.5%                       | 289,721                                    | 7,243,025         | 12.3%                               |                        | 24.4%                       | 19.0%              | 318,287                                    | 7,957,175         | 10.4%                               |                        | 26.8%                       | 9.9%               |

| COUNTY    | POPULATION | HOTEL/<br>HOTEL<br>SALES<br>TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | HOTEL/<br>HOTEL<br>SALES<br>TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | HOTEL/<br>HOTEL<br>SALES<br>TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q2 TO Q3 |
|-----------|------------|--------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------|--------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------|
| TOTAL     | 9,262,078  | 1,877,255                                  | 46,931,375        | 100.0%                              |              | 19.3%                       | 2,349,338                                  | 58,733,450        | 100.0%                              |              | 24.2%                       | 25.1%              | 3,074,220                                  | 76,855,500        | 100.0%                              |              | 31.6%                       | 30.9%              |
| COUNTY/AV | 111,591    | 19,684                                     | 492,094           |                                     | \$4.41       |                             | 24,815                                     | 620,367           |                                     | \$5.56       |                             |                    | 33,204                                     | 830,100           |                                     | \$7.44       |                             |                    |

\*OUT/STATE Figures Not Included in Averages

\* ERR Indicates Division by Zero



| COUNTY    | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1) TO<br>84(1) | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|
| ALCONA    | 3,184                                      | 79,600            | 0.1%                                | \$8.17                 | 26.4%                       | -23.6%             | 11,209                        | 280,225                            | 1,315                                      | 32,875            | 0.1%                                | \$3.38                 | 11.2%                       | -13.7%                      | 2,795                                      | 69,875            | 0.1%                                |
| ALGER     | 1,649                                      | 41,225            | 0.1%                                | \$4.47                 | 12.5%                       | -75.5%             | 13,232                        | 330,800                            | 1,037                                      | 25,925            | 0.0%                                | \$2.81                 | 5.6%                        | -50.5%                      | 3,731                                      | 93,275            | 0.1%                                |
| ALLEGAN   | 11,227                                     | 280,675           | 0.5%                                | \$3.44                 | 18.0%                       | -47.9%             | 62,439                        | 1,560,975                          | 12,588                                     | 314,700           | 0.6%                                | \$3.86                 | 17.7%                       | 5.6%                        | 19,605                                     | 490,125           | 0.7%                                |
| ALPENA    | 18,242                                     | 456,050           | 0.8%                                | \$14.11                | 39.9%                       | 74.4%              | 45,768                        | 1,144,200                          | 6,365                                      | 159,125           | 0.3%                                | \$4.92                 | 21.9%                       | -5.0%                       | 7,843                                      | 196,075           | 0.3%                                |
| ANTRIM    | 12,983                                     | 324,575           | 0.5%                                | \$20.04                | 17.5%                       | -70.9%             | 74,200                        | 1,855,000                          | 15,405                                     | 385,125           | 0.7%                                | \$23.78                | 18.5%                       | 5052.2%                     | 15,012                                     | 375,300           | 0.6%                                |
| ARENAC    | 7,072                                      | 176,800           | 0.3%                                | \$12.02                | 19.4%                       | -47.5%             | 36,445                        | 911,125                            | 4,605                                      | 115,125           | 0.2%                                | \$7.83                 | 14.9%                       | -28.3%                      | 6,068                                      | 151,700           | 0.2%                                |
| BARAGA    | 663                                        | 16,575            | 0.0%                                | \$1.95                 | 14.7%                       | -43.4%             | 4,498                         | 112,450                            | 800                                        | 20,000            | 0.0%                                | \$2.36                 | 14.8%                       | -25.5%                      | 1,409                                      | 35,225            | 0.1%                                |
| BARRY     | 71                                         | 1,775             | 0.0%                                | \$0.04                 | 2.0%                        | -97.2%             | 3,599                         | 89,975                             | 0                                          | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                         | 409                                        | 10,225            | 0.0%                                |
| BAY       | 3,342                                      | 83,550            | 0.1%                                | \$0.70                 | 21.9%                       | -22.0%             | 15,284                        | 382,100                            | 2,822                                      | 70,550            | 0.1%                                | \$0.59                 | 20.6%                       | -13.5%                      | 3,693                                      | 92,325            | 0.1%                                |
| BENZIE    | 2,683                                      | 67,075            | 0.1%                                | \$5.99                 | 24.2%                       | -43.9%             | 11,094                        | 277,350                            | 1,723                                      | 43,075            | 0.1%                                | \$3.84                 | 11.9%                       | 94.5%                       | 2,455                                      | 61,375            | 0.1%                                |
| BERRIEN   | 43,508                                     | 1,087,700         | 1.8%                                | \$6.35                 | 31.7%                       | 7.7%               | 137,296                       | 3,432,400                          | 34,582                                     | 864,550           | 1.5%                                | \$5.05                 | 25.5%                       | 49.8%                       | 29,949                                     | 748,725           | 1.1%                                |
| BRANCH    | 567                                        | 14,175            | 0.0%                                | \$0.35                 | 8.6%                        | -76.1%             | 6,598                         | 164,950                            | 645                                        | 16,125            | 0.0%                                | \$0.40                 | 9.4%                        | -16.1%                      | 2,201                                      | 55,025            | 0.1%                                |
| CALHOUN   | 14,018                                     | 350,450           | 0.6%                                | \$2.48                 | 25.0%                       | -12.9%             | 56,165                        | 1,404,125                          | 13,126                                     | 328,150           | 0.6%                                | \$2.32                 | 21.2%                       | 15.6%                       | 16,602                                     | 415,050           | 0.6%                                |
| CASS      | 350                                        | 8,750             | 0.0%                                | \$0.18                 | 13.2%                       | -81.0%             | 2,661                         | 66,525                             | 129                                        | 3,225             | 0.0%                                | \$0.07                 | 15.5%                       | 69.7%                       | 210                                        | 5,250             | 0.0%                                |
| CHARLVX.  | 37,300                                     | 932,500           | 1.5%                                | \$46.84                | 19.5%                       | -31.5%             | 191,266                       | 4,781,650                          | 78,799                                     | 1,969,975         | 3.5%                                | \$98.96                | 37.8%                       | 8.7%                        | 24,771                                     | 619,275           | 0.9%                                |
| CHEBOYGAN | 6,094                                      | 152,350           | 0.3%                                | \$7.38                 | 17.8%                       | -64.2%             | 34,219                        | 855,475                            | 4,613                                      | 115,325           | 0.2%                                | \$5.59                 | 18.6%                       | -1.4%                       | 5,131                                      | 128,275           | 0.2%                                |
| CHIPPewa  | 4,642                                      | 116,050           | 0.2%                                | \$4.00                 | 14.5%                       | -72.2%             | 31,996                        | 799,900                            | 4,257                                      | 106,425           | 0.2%                                | \$3.67                 | 11.0%                       | 5.0%                        | 8,354                                      | 208,850           | 0.3%                                |
| CLARE     | 13,198                                     | 329,950           | 0.5%                                | \$13.85                | 24.6%                       | -16.8%             | 53,632                        | 1,340,800                          | 11,893                                     | 297,325           | 0.5%                                | \$12.48                | 21.8%                       | 3.2%                        | 12,853                                     | 321,325           | 0.5%                                |
| CLINTON   | 0                                          | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                | 193                           | 4,825                              | 0                                          | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                         | 2                                          | 50                | 0.0%                                |
| CRANFORD  | 17,220                                     | 430,500           | 0.7%                                | \$45.48                | 22.8%                       | -30.1%             | 75,690                        | 1,892,250                          | 17,370                                     | 434,250           | 0.8%                                | \$45.88                | 21.4%                       | 22.0%                       | 20,920                                     | 523,000           | 0.8%                                |
| DELTA     | 12,850                                     | 321,250           | 0.5%                                | \$8.25                 | 21.6%                       | -40.3%             | 59,543                        | 1,488,575                          | 9,984                                      | 249,600           | 0.4%                                | \$6.41                 | 20.2%                       | 3.6%                        | 14,634                                     | 365,850           | 0.6%                                |
| DICKINSON | 11,769                                     | 294,225           | 0.5%                                | \$11.61                | 24.5%                       | -16.6%             | 47,957                        | 1,198,925                          | 10,786                                     | 269,650           | 0.5%                                | \$10.64                | 24.7%                       | 3.7%                        | 11,625                                     | 290,625           | 0.4%                                |
| EATON     | 40,058                                     | 1,001,450         | 1.7%                                | \$11.34                | 25.3%                       | 20.6%              | 158,254                       | 3,956,350                          | 21,979                                     | 549,475           | 1.0%                                | \$6.22                 | 21.7%                       | -46.7%                      | 26,243                                     | 656,075           | 1.0%                                |
| EMMET     | 27,002                                     | 675,050           | 1.1%                                | \$29.36                | 16.2%                       | -67.5%             | 166,430                       | 4,160,750                          | 28,664                                     | 716,600           | 1.3%                                | \$31.17                | 24.6%                       | 13.4%                       | 19,180                                     | 479,500           | 0.7%                                |
| GENESSE   | 36,181                                     | 904,525           | 1.5%                                | \$2.01                 | 27.4%                       | -4.2%              | 131,919                       | 3,297,975                          | 34,642                                     | 866,050           | 1.5%                                | \$1.92                 | 17.6%                       | 25.3%                       | 45,156                                     | 1,128,900         | 1.7%                                |
| GLADWIN   | 3,146                                      | 78,650            | 0.1%                                | \$3.94                 | 26.5%                       | -2.2%              | 11,892                        | 297,300                            | 2,446                                      | 61,150            | 0.1%                                | \$3.06                 | 26.3%                       | -11.1%                      | 2,427                                      | 60,675            | 0.1%                                |
| GOGEBIC   | 18,843                                     | 471,075           | 0.8%                                | \$23.93                | 24.7%                       | 41.0%              | 76,341                        | 1,908,525                          | 38,925                                     | 973,125           | 1.7%                                | \$49.43                | 54.2%                       | 11.5%                       | 8,269                                      | 206,725           | 0.3%                                |
| GR. TRAV. | 64,387                                     | 1,609,675         | 2.7%                                | \$29.32                | 22.8%                       | -20.4%             | 282,033                       | 7,050,825                          | 76,060                                     | 1,901,500         | 3.4%                                | \$34.64                | 19.1%                       | 25.4%                       | 113,162                                    | 2,829,050         | 4.3%                                |

| COUNTY    | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1) TO<br>84(1) | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|
| GRATOIT   | 880                                        | 22,000            | 0.0%                                | \$0.54                 | 32.0%                       | 23.6%              | 2,750                         | 68,750                             | 587                                        | 14,675            | 0.0%                                | \$0.36                 | 19.4%                       | 30.4%                       | 1,023                                      | 25,575            | 0.0%                                |
| HILLSDALE | 1,407                                      | 35,175            | 0.1%                                | \$0.84                 | 41.2%                       | -5.5%              | 3,412                         | 85,300                             | 1,015                                      | 25,375            | 0.0%                                | \$0.60                 | 50.1%                       | 686.8%                      | 1                                          | 25                | 0.0%                                |
| HOUGHTON  | 14,066                                     | 351,650           | 0.6%                                | \$9.29                 | 22.9%                       | -47.2%             | 61,508                        | 1,537,700                          | 13,057                                     | 326,425           | 0.6%                                | \$8.62                 | 19.6%                       | 109.8%                      | 15,678                                     | 391,950           | 0.6%                                |
| MURON     | 11,558                                     | 288,950           | 0.5%                                | \$7.93                 | 17.2%                       | -60.1%             | 67,379                        | 1,684,475                          | 9,340                                      | 233,500           | 0.4%                                | \$6.40                 | 16.6%                       | -21.6%                      | 12,592                                     | 314,800           | 0.5%                                |
| INGHAM    | 24,131                                     | 603,275           | 1.0%                                | \$2.19                 | 32.9%                       | 42.2%              | 73,255                        | 1,831,375                          | 31,037                                     | 775,925           | 1.4%                                | \$2.82                 | 22.1%                       | 119.9%                      | 35,269                                     | 881,725           | 1.3%                                |
| IONIA     | 16,211                                     | 405,275           | 0.7%                                | \$7.82                 | 26.7%                       | -21.3%             | 60,760                        | 1,519,000                          | 17,684                                     | 442,100           | 0.8%                                | \$8.53                 | 30.5%                       | 162.3%                      | 20,825                                     | 520,625           | 0.8%                                |
| IOSCO     | 3,589                                      | 89,725            | 0.1%                                | \$3.17                 | 13.7%                       | -63.9%             | 26,228                        | 655,700                            | 3,355                                      | 83,875            | 0.1%                                | \$2.96                 | 18.2%                       | -35.7%                      | 4,074                                      | 101,850           | 0.2%                                |
| IRON      | 2,536                                      | 63,400            | 0.1%                                | \$4.65                 | 27.9%                       | -33.8%             | 9,095                         | 227,375                            | 1,633                                      | 40,825            | 0.1%                                | \$2.99                 | 17.7%                       | 29.2%                       | 2,327                                      | 58,175            | 0.1%                                |
| ISABELLA  | 14,689                                     | 367,225           | 0.6%                                | \$6.79                 | 24.1%                       | -13.1%             | 60,874                        | 1,521,850                          | 13,914                                     | 347,850           | 0.6%                                | \$6.43                 | 17.5%                       | -3.6%                       | 20,702                                     | 517,550           | 0.8%                                |
| JACKSON   | 19,313                                     | 482,825           | 0.8%                                | \$3.19                 | 23.5%                       | -2.3%              | 82,111                        | 2,052,775                          | 16,920                                     | 423,000           | 0.8%                                | \$2.79                 | 23.0%                       | -26.0%                      | 19,715                                     | 492,875           | 0.8%                                |
| KALAMAZOO | 41,188                                     | 1,029,700         | 1.7%                                | \$4.85                 | 24.6%                       | -13.1%             | 167,467                       | 4,186,675                          | 39,530                                     | 988,250           | 1.8%                                | \$4.65                 | 20.8%                       | 6.0%                        | 66,909                                     | 1,672,725         | 2.6%                                |
| KALKASKA  | 4,232                                      | 105,800           | 0.2%                                | \$9.66                 | 25.6%                       | 12.3%              | 16,528                        | 413,200                            | 3,245                                      | 81,125            | 0.1%                                | \$7.41                 | 22.6%                       | -26.3%                      | 3,067                                      | 76,675            | 0.1%                                |
| KENT      | 198,690                                    | 4,967,250         | 8.2%                                | \$11.17                | 31.6%                       | 13.8%              | 628,282                       | 15,707,050                         | 167,116                                    | 4,177,900         | 7.5%                                | \$9.40                 | 22.1%                       | 37.7%                       | 181,302                                    | 4,532,550         | 6.9%                                |
| KEWEENAW  | 2,263                                      | 56,575            | 0.1%                                | \$28.82                | 13.0%                       | -76.8%             | 17,451                        | 436,275                            | 2,586                                      | 64,650            | 0.1%                                | \$32.93                | 15.8%                       | -7.3%                       | 2,443                                      | 61,075            | 0.1%                                |
| LAKE      | 9,543                                      | 238,575           | 0.4%                                | \$30.94                | 32.8%                       | -13.9%             | 29,075                        | 726,875                            | 773                                        | 19,325            | 0.0%                                | \$2.51                 | 7.2%                        | -58.8%                      | 2,519                                      | 62,975            | 0.1%                                |
| LAPEER    | 252                                        | 6,300             | 0.0%                                | \$0.09                 | 21.8%                       | -43.5%             | 1,158                         | 28,950                             | 737                                        | 18,425            | 0.0%                                | \$0.26                 | 29.8%                       | 208.4%                      | 938                                        | 23,450            | 0.0%                                |
| LEELANAU  | 13,991                                     | 349,775           | 0.6%                                | \$24.97                | 14.6%                       | -71.2%             | 95,581                        | 2,389,525                          | 21,363                                     | 534,075           | 1.0%                                | \$38.13                | 21.7%                       | 7.6%                        | 14,567                                     | 364,175           | 0.6%                                |
| LENAWEE   | 11,319                                     | 282,975           | 0.5%                                | \$3.15                 | 32.4%                       | -20.5%             | 34,925                        | 857,425                            | 9,342                                      | 233,550           | 0.4%                                | \$2.60                 | 16.1%                       | 125.1%                      | 12,378                                     | 309,450           | 0.5%                                |
| LIV.      | 11,947                                     | 298,675           | 0.5%                                | \$2.98                 | 33.4%                       | -3.9%              | 35,718                        | 1,154,950                          | 9,076                                      | 226,900           | 0.4%                                | \$2.26                 | 20.2%                       | -13.2%                      | 10,271                                     | 256,775           | 0.4%                                |
| LUCE      | 1,467                                      | 36,675            | 0.1%                                | \$5.51                 | 2.3%                        | -44.8%             | 65,095                        | 173,250                            | 877                                        | 21,925            | 0.0%                                | \$3.29                 | 11.9%                       | -25.7%                      | 1,574                                      | 39,350            | 0.1%                                |
| MACKINAC  | 59,632                                     | 1,490,800         | 2.5%                                | \$146.47               | 11.3%                       | -83.1%             | 529,023                       | 13,570,600                         | 2,422                                      | 60,550            | 0.1%                                | \$5.95                 | 0.5%                        | -27.7%                      | 48,101                                     | 1,202,525         | 1.8%                                |
| MACOMB    | 45,831                                     | 1,145,775         | 1.9%                                | \$1.65                 | 31.8%                       | 1.7%               | 144,117                       | 4,479,950                          | 41,825                                     | 1,045,625         | 1.9%                                | \$1.51                 | 17.8%                       | 7.1%                        | 49,584                                     | 1,239,600         | 1.9%                                |
| MANISTEE  | 10,750                                     | 268,750           | 0.4%                                | \$11.68                | 16.2%                       | -57.9%             | 66,209                        | 1,347,550                          | 7,883                                      | 197,075           | 0.4%                                | \$8.56                 | 15.3%                       | -7.6%                       | 12,548                                     | 313,700           | 0.5%                                |
| MARQUETTE | 23,057                                     | 576,425           | 1.0%                                | \$7.78                 | 30.1%                       | -21.6%             | 76,614                        | 2,433,400                          | 19,528                                     | 488,200           | 0.9%                                | \$6.59                 | 18.9%                       | -0.9%                       | 27,679                                     | 691,975           | 1.1%                                |
| MASON     | 2,335                                      | 58,375            | 0.1%                                | \$2.21                 | 9.9%                        | -67.6%             | 23,605                        | 535,225                            | 1,329                                      | 33,225            | 0.1%                                | \$1.26                 | 9.0%                        | -76.6%                      | 2,820                                      | 70,500            | 0.1%                                |
| MECOSTA   | 4,531                                      | 113,275           | 0.2%                                | \$3.06                 | 12.9%                       | -61.9%             | 35,118                        | 956,150                            | 4,366                                      | 109,150           | 0.2%                                | \$2.95                 | 14.4%                       | -44.3%                      | 7,692                                      | 192,300           | 0.3%                                |
| MEMONINEE | 1,403                                      | 35,075            | 0.1%                                | \$1.34                 | 5.1%                        | -21.4%             | 27,764                        | 111,075                            | 730                                        | 18,250            | 0.0%                                | \$0.70                 | 17.8%                       | 67.8%                       | 1,029                                      | 25,725            | 0.0%                                |
| MIDLAND   | 24,724                                     | 618,100           | 1.0%                                | \$8.40                 | 41.0%                       | 27.5%              | 60,266                        | 2,124,700                          | 22,173                                     | 554,325           | 1.0%                                | \$7.53                 | 24.6%                       | 9.8%                        | 22,586                                     | 564,650           | 0.9%                                |

| COUNTY     | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1) TO<br>84(1) | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|
| MISSAUKIEE | 2                                          | 50                | 0.0%                                | \$0.00                 | 0.0%                        | -50.0%             | 9,666                  | 600                                | 2                                          | 50                | 0.0%                                | \$0.00                 | 2.0%                        | -86.7%                      | 89                                         | 2,225             | 0.0%                                |
| MONROE     | 9,644                                      | 241,100           | 0.4%                                | \$1.79                 | 27.0%                       | -20.5%             | 35,661                 | 1,064,850                          | 21,286                                     | 532,150           | 1.0%                                | \$3.95                 | 24.2%                       | 75.5%                       | 23,266                                     | 581,650           | 0.9%                                |
| MONTCALM   | 2,711                                      | 67,775            | 0.1%                                | \$1.43                 | 26.3%                       | -6.8%              | 10,300                 | 296,900                            | 1,372                                      | 34,300            | 0.1%                                | \$0.72                 | 15.7%                       | -59.6%                      | 949                                        | 23,725            | 0.0%                                |
| MONTM.     | 1,135                                      | 28,375            | 0.0%                                | \$3.79                 | 7.3%                        | -73.3%             | 15,578                 | 240,025                            | 1,164                                      | 29,100            | 0.1%                                | \$3.88                 | 20.7%                       | -16.0%                      | 1,549                                      | 38,725            | 0.1%                                |
| MUSKEGON   | 7,112                                      | 177,800           | 0.3%                                | \$1.13                 | 9.9%                        | -74.7%             | 71,947                 | 1,922,225                          | 2,268                                      | 56,700            | 0.1%                                | \$0.36                 | 11.2%                       | -85.6%                      | 3,921                                      | 98,025            | 0.1%                                |
| NEWAYGO    | 2,170                                      | 54,250            | 0.1%                                | \$1.55                 | 0.6%                        | -33.4%             | 334,308                | 233,975                            | 3,566                                      | 89,150            | 0.2%                                | \$2.55                 | 34.6%                       | 101.8%                      | 1,909                                      | 47,725            | 0.1%                                |
| OAKLAND    | 327,119                                    | 8,177,975         | 13.5%                               | \$8.08                 | 38.5%                       | 18.1%              | 850,355                | 29,434,475                         | 310,061                                    | 7,751,525         | 13.9%                               | \$7.66                 | 23.5%                       | 20.5%                       | 345,308                                    | 8,632,700         | 13.2%                               |
| OCEANA     | 95                                         | 2,375             | 0.0%                                | \$0.11                 | 0.7%                        | -98.8%             | 14,069                 | 254,225                            | 343                                        | 8,575             | 0.0%                                | \$0.39                 | 4.9%                        | 5616.7%                     | 1,370                                      | 34,250            | 0.1%                                |
| OGEMAW     | 3,995                                      | 99,875            | 0.2%                                | \$6.08                 | 30.3%                       | -32.5%             | 13,184                 | 354,550                            | 4,496                                      | 112,400           | 0.2%                                | \$6.84                 | 28.4%                       | 262.3%                      | 4,469                                      | 111,725           | 0.2%                                |
| ONTONAGON  | 2,997                                      | 74,925            | 0.1%                                | \$7.60                 | 24.3%                       | -35.6%             | 12,316                 | 342,825                            | 3,019                                      | 75,475            | 0.1%                                | \$7.65                 | 19.2%                       | -1.7%                       | 2,903                                      | 72,575            | 0.1%                                |
| OSCEOLA    | 1,600                                      | 40,000            | 0.1%                                | \$2.11                 | 17.9%                       | 3.8%               | 8,921                  | 155,425                            | 1,178                                      | 29,450            | 0.1%                                | \$1.56                 | 19.9%                       | -13.1%                      | 1,638                                      | 40,950            | 0.1%                                |
| OSCODA     | 4,304                                      | 107,600           | 0.2%                                | \$15.69                | 14.4%                       | -5.2%              | 29,862                 | 355,625                            | 2,254                                      | 56,350            | 0.1%                                | \$8.22                 | 14.9%                       | 9.2%                        | 3,628                                      | 90,700            | 0.1%                                |
| OTSEGO     | 19,941                                     | 498,525           | 0.8%                                | \$33.25                | 17.0%                       | -29.1%             | 117,095                | 1,947,700                          | 19,722                                     | 493,050           | 0.9%                                | \$32.89                | 22.0%                       | 16.2%                       | 21,051                                     | 526,275           | 0.8%                                |
| OTTAWA     | 59,128                                     | 1,478,200         | 2.4%                                | \$9.40                 | 30.9%                       | -34.1%             | 191,332                | 6,212,025                          | 43,962                                     | 1,099,050         | 2.0%                                | \$6.99                 | 16.1%                       | 17.4%                       | 74,556                                     | 1,863,900         | 2.8%                                |
| PRES. IS.  | 1,979                                      | 49,475            | 0.1%                                | \$3.47                 | 5.8%                        | -53.6%             | 34,068                 | 227,675                            | 1,234                                      | 30,850            | 0.1%                                | \$2.16                 | 9.5%                        | 26.7%                       | 2,464                                      | 61,600            | 0.1%                                |
| ROSCOMMON  | 26,940                                     | 673,500           | 1.1%                                | \$41.13                | 19.4%                       | -49.0%             | 138,709                | 3,016,900                          | 21,777                                     | 544,425           | 1.0%                                | \$33.25                | 18.9%                       | 31.7%                       | 25,808                                     | 645,200           | 1.0%                                |
| SAGINAW    | 44,973                                     | 1,124,325         | 1.9%                                | \$4.93                 | 28.5%                       | -9.6%              | 157,653                | 4,241,575                          | 35,162                                     | 879,050           | 1.6%                                | \$3.85                 | 22.4%                       | 6.0%                        | 40,098                                     | 1,002,450         | 1.5%                                |
| ST. CLAIR  | 32,963                                     | 824,075           | 1.4%                                | \$5.94                 | 27.7%                       | -28.3%             | 119,074                | 3,504,525                          | 22,695                                     | 567,375           | 1.0%                                | \$4.09                 | 16.4%                       | -10.9%                      | 37,135                                     | 928,375           | 1.4%                                |
| ST. JOSEPH | 11,856                                     | 296,400           | 0.5%                                | \$5.29                 | 25.8%                       | -23.0%             | 45,992                 | 1,248,425                          | 10,822                                     | 270,550           | 0.5%                                | \$4.82                 | 22.7%                       | 100.1%                      | 11,268                                     | 281,700           | 0.4%                                |
| SANILAC    | 7,911                                      | 197,775           | 0.3%                                | \$4.85                 | 23.6%                       | -31.1%             | 33,516                 | 904,300                            | 7,229                                      | 180,725           | 0.3%                                | \$4.43                 | 22.1%                       | -2.7%                       | 8,521                                      | 213,025           | 0.3%                                |
| SCHCRFT.   | 5,255                                      | 131,375           | 0.2%                                | \$15.32                | 32.1%                       | -57.5%             | 16,371                 | 540,600                            | 4,005                                      | 100,125           | 0.2%                                | \$11.68                | 15.0%                       | 934.9%                      | 5,715                                      | 142,875           | 0.2%                                |
| SHIAWASSE  | 2                                          | 50                | 0.0%                                | \$0.00                 | 0.0%                        | -99.4%             | 4,940                  | 48,100                             | 36                                         | 900               | 0.0%                                | \$0.01                 | 37.5%                       | -97.1%                      | 24                                         | 600               | 0.0%                                |
| TUSCOLA    | 3,018                                      | 75,450            | 0.1%                                | \$1.32                 | 25.3%                       | 30.0%              | 11,913                 | 238,750                            | 1,399                                      | 34,975            | 0.1%                                | \$0.61                 | 29.9%                       | -21.5%                      | 1,475                                      | 36,875            | 0.1%                                |
| VAN BUREN  | 5,381                                      | 134,525           | 0.2%                                | \$2.01                 | 6.0%                        | -84.5%             | 90,055                 | 1,311,525                          | 3,538                                      | 88,450            | 0.2%                                | \$1.32                 | 7.1%                        | 66.9%                       | 11,639                                     | 290,975           | 0.4%                                |
| WASHTENAW  | 42,975                                     | 1,074,375         | 1.8%                                | \$4.06                 | 7.7%                        | 23.5%              | 557,500                | 3,617,525                          | 32,698                                     | 817,450           | 1.5%                                | \$3.09                 | 20.1%                       | 9.3%                        | 42,031                                     | 1,050,775         | 1.6%                                |
| WAYNE      | 455,774                                    | 11,394,350        | 18.8%                               | \$4.87                 | 36.0%                       | -0.2%              | 1,264,454              | 42,687,175                         | 317,954                                    | 7,948,850         | 14.2%                               | \$3.40                 | 23.2%                       | -13.1%                      | 368,948                                    | 9,223,700         | 14.1%                               |
| WEXFORD    | 12,741                                     | 318,525           | 0.5%                                | \$12.69                | 3.5%                        | 17.7%              | 365,272                | 1,004,250                          | 17,244                                     | 431,100           | 0.8%                                | \$17.17                | 32.4%                       | 91.9%                       | 9,311                                      | 232,775           | 0.4%                                |
| OUT/STATE  | 337,843                                    | 8,446,075         | 14.0%                               |                        | 28.4%                       | 6.1%               | 1,189,353              | 29,733,825                         | 448,596                                    | 11,216,900        | 20.0%                               |                        | 19.7%                       | 84.2%                       | 546,178                                    | 13,654,450        | 20.8%                               |

| COUNTY    | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES<br>SALES<br>TAX<br>1983(4) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1) TO<br>84(1) | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|--------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------------------|------------------------------------|--------------------------------------------|-----------------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------------------|-----------------------------------|-------------------------------------|
| TOTAL     | 2,419,348                                  | 60,483,700                                   | 100.0%                              |                        | 24.9%                       | -21.3%             | 9,720,161                     | 243,004,025                        | 2,238,085                                  | 55,952,125                        | 100.0%                              |                        | 20.5%                       | 19.2%                       | 2,622,143                                  | 65,553,575                        | 100.0%                              |
| COUNTY/AV | 25,078                                     | 626,959                                      |                                     | 85.62                  |                             |                    | 106,715                       | 2,569,520                          | 21,560                                     | 539,003                           |                                     | 84.83                  |                             |                             | 25,012                                     | 625,291                           |                                     |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | HOTEL/<br>SALES<br>TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | HOTEL/<br>SALES<br>TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1985(1) |
|-----------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|--------------------------------------------|
| ALCONA    | \$7.17                 | 23.7%                       | 19.8%                      | 4,575                             | 114,375           | 0.1%                                | \$11.74                | 38.8%                       | 9.8%                       | 3,105                             | 77,625            | 0.1%                                | \$7.97                 | 26.3%                       | -2.5%                      | 11,790                 | 294,750                            | 627                                        |
| ALGER     | \$10.11                | 20.1%                       | 34.7%                      | 11,805                            | 295,125           | 0.3%                                | \$31.99                | 63.7%                       | 75.7%                      | 1,945                             | 48,625            | 0.1%                                | \$5.27                 | 10.5%                       | 18.0%                      | 18,518                 | 462,950                            | 1,303                                      |
| ALLEGAN   | \$6.01                 | 27.6%                       | 10.5%                      | 23,512                            | 587,800           | 0.7%                                | \$7.21                 | 33.1%                       | 9.1%                       | 15,414                            | 385,350           | 0.6%                                | \$4.73                 | 21.7%                       | 37.3%                      | 71,119                 | 1,777,975                          | 11,539                                     |
| ALPENA    | \$6.07                 | 27.0%                       | -24.3%                     | 8,724                             | 218,100           | 0.3%                                | \$6.75                 | 30.0%                       | -16.6%                     | 6,137                             | 153,425           | 0.2%                                | \$4.75                 | 21.1%                       | -66.4%                     | 29,069                 | 726,725                            | 4,959                                      |
| ANTRIM    | \$23.18                | 18.0%                       | -7.8%                      | 41,631                            | 1,040,775         | 1.2%                                | \$64.27                | 50.0%                       | -6.7%                      | 11,174                            | 279,350           | 0.4%                                | \$17.25                | 13.4%                       | -13.9%                     | 83,222                 | 2,080,550                          | 20,828                                     |
| ARENAC    | \$10.32                | 19.6%                       | -36.1%                     | 12,681                            | 317,025           | 0.4%                                | \$21.56                | 40.9%                       | -5.8%                      | 7,655                             | 191,375           | 0.3%                                | \$13.01                | 24.7%                       | 8.2%                       | 31,009                 | 775,225                            | 4,786                                      |
| BARAGA    | \$4.15                 | 26.0%                       | -11.4%                     | 2,388                             | 59,700            | 0.1%                                | \$7.04                 | 44.1%                       | 103.9%                     | 814                               | 20,350            | 0.0%                                | \$2.40                 | 15.0%                       | 22.8%                      | 5,411                  | 135,275                            | 608                                        |
| BARRY     | \$0.22                 | 17.1%                       | -57.2%                     | 1,922                             | 48,050            | 0.1%                                | \$1.05                 | 80.4%                       | -25.3%                     | 59                                | 1,475             | 0.0%                                | \$0.03                 | 2.5%                        | -16.9%                     | 2,390                  | 59,750                             | 0                                          |
| BAY       | \$0.77                 | 26.9%                       | -16.0%                     | 3,728                             | 93,200            | 0.1%                                | \$0.78                 | 27.2%                       | -13.0%                     | 3,481                             | 87,025            | 0.1%                                | \$0.73                 | 25.4%                       | 4.2%                       | 13,724                 | 343,100                            | 2,349                                      |
| BENZIE    | \$5.48                 | 16.9%                       | -10.6%                     | 7,735                             | 193,375           | 0.2%                                | \$17.26                | 53.2%                       | 61.9%                      | 2,622                             | 65,550            | 0.1%                                | \$5.85                 | 18.0%                       | -2.3%                      | 14,535                 | 363,375                            | 2,036                                      |
| BERRIEN   | \$4.37                 | 22.0%                       | -1.2%                      | 39,467                            | 986,675           | 1.2%                                | \$5.76                 | 29.1%                       | -2.3%                      | 31,843                            | 796,075           | 1.2%                                | \$4.65                 | 23.4%                       | -26.8%                     | 135,841                | 3,396,025                          | 24,541                                     |
| BRANCH    | \$1.37                 | 32.0%                       | -23.8%                     | 3,395                             | 84,875            | 0.1%                                | \$2.11                 | 49.3%                       | 43.0%                      | 645                               | 16,125            | 0.0%                                | \$0.40                 | 9.4%                        | 13.8%                      | 6,886                  | 172,150                            | 847                                        |
| CALHOUN   | \$2.93                 | 26.8%                       | 12.9%                      | 18,470                            | 461,750           | 0.5%                                | \$3.26                 | 29.9%                       | 14.8%                      | 13,661                            | 341,525           | 0.5%                                | \$2.41                 | 22.1%                       | -2.5%                      | 61,859                 | 1,546,475                          | 6,789                                      |
| CASS      | \$0.11                 | 25.2%                       | -47.0%                     | 254                               | 6,350             | 0.0%                                | \$0.13                 | 30.5%                       | -86.2%                     | 240                               | 6,000             | 0.0%                                | \$0.12                 | 28.8%                       | -31.4%                     | 833                    | 20,825                             | 359                                        |
| CHARLVX.  | \$31.11                | 11.9%                       | -8.1%                      | 63,343                            | 1,583,575         | 1.9%                                | \$79.55                | 30.4%                       | 16.2%                      | 41,297                            | 1,032,425         | 1.6%                                | \$51.86                | 19.8%                       | 10.7%                      | 208,210                | 5,205,250                          | 89,814                                     |
| CHEBOYGAN | \$6.21                 | 20.7%                       | -20.2%                     | 10,558                            | 263,950           | 0.3%                                | \$12.78                | 42.5%                       | -37.9%                     | 4,520                             | 113,000           | 0.2%                                | \$5.47                 | 18.2%                       | -25.8%                     | 24,822                 | 620,550                            | 4,191                                      |
| CHIPPEWA  | \$7.19                 | 21.5%                       | 26.7%                      | 19,962                            | 499,050           | 0.6%                                | \$17.19                | 51.4%                       | 19.5%                      | 6,289                             | 157,225           | 0.2%                                | \$5.42                 | 16.2%                       | 35.5%                      | 38,862                 | 971,550                            | 4,940                                      |
| CLARE     | \$13.49                | 23.5%                       | -1.6%                      | 16,278                            | 406,950           | 0.5%                                | \$17.08                | 29.8%                       | 2.7%                       | 13,585                            | 339,625           | 0.5%                                | \$14.26                | 24.9%                       | 2.9%                       | 54,609                 | 1,365,225                          | 11,616                                     |
| CLINTON   | \$0.00                 | 0.6%                        | -99.0%                     | 0                                 | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 322                               | 8,050             | 0.0%                                | \$0.14                 | 99.4%                       | ERR                        | 324                    | 8,100                              | 349                                        |
| CRAWFORD  | \$55.26                | 25.8%                       | 6.8%                       | 25,032                            | 625,800           | 0.7%                                | \$66.12                | 30.9%                       | 1.6%                       | 17,668                            | 441,700           | 0.7%                                | \$46.67                | 21.8%                       | 2.6%                       | 80,990                 | 2,024,750                          | 16,206                                     |
| DELTA     | \$9.39                 | 29.6%                       | -5.8%                      | 15,354                            | 383,850           | 0.5%                                | \$9.86                 | 31.1%                       | -28.6%                     | 9,413                             | 235,325           | 0.4%                                | \$6.04                 | 19.1%                       | -26.7%                     | 49,385                 | 1,234,625                          | 6,164                                      |
| DICKINSON | \$11.47                | 26.6%                       | -0.4%                      | 12,285                            | 307,125           | 0.4%                                | \$12.12                | 26.1%                       | -12.9%                     | 8,953                             | 223,825           | 0.3%                                | \$8.83                 | 20.5%                       | -23.9%                     | 43,649                 | 1,091,225                          | 8,370                                      |
| EATON     | \$7.43                 | 25.9%                       | -40.0%                     | 21,464                            | 536,600           | 0.6%                                | \$6.07                 | 21.1%                       | -35.4%                     | 31,820                            | 795,500           | 1.2%                                | \$9.01                 | 31.3%                       | -20.6%                     | 101,506                | 2,537,650                          | 28,425                                     |
| EMMET     | \$20.86                | 16.4%                       | -30.2%                     | 52,521                            | 1,313,025         | 1.5%                                | \$57.11                | 45.0%                       | -36.8%                     | 16,386                            | 409,650           | 0.6%                                | \$17.82                | 14.0%                       | -39.3%                     | 116,751                | 2,918,775                          | 19,472                                     |
| GENESSE   | \$2.51                 | 22.9%                       | 48.8%                      | 65,758                            | 1,643,950         | 1.9%                                | \$3.65                 | 33.4%                       | 74.2%                      | 51,474                            | 1,286,850         | 1.9%                                | \$2.86                 | 26.1%                       | 42.3%                      | 197,030                | 4,925,750                          | 48,211                                     |
| GLADWIN   | \$3.04                 | 26.1%                       | -12.7%                     | 3,206                             | 80,150            | 0.1%                                | \$4.02                 | 34.5%                       | -0.3%                      | 1,207                             | 30,175            | 0.0%                                | \$1.51                 | 13.0%                       | -61.6%                     | 9,286                  | 232,150                            | 2,320                                      |
| GOGEBIC   | \$10.50                | 11.5%                       | -10.3%                     | 10,654                            | 266,350           | 0.3%                                | \$13.53                | 14.8%                       | -20.3%                     | 13,929                            | 348,225           | 0.5%                                | \$17.69                | 19.4%                       | -26.1%                     | 71,777                 | 1,794,425                          | 39,697                                     |
| GR. TRAV. | \$51.53                | 28.4%                       | 48.7%                      | 135,343                           | 3,383,575         | 4.0%                                | \$61.63                | 33.9%                       | 67.3%                      | 74,114                            | 1,852,850         | 2.8%                                | \$33.75                | 18.6%                       | 15.1%                      | 398,679                | 9,966,975                          | 61,014                                     |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)<br>84(2) | HOTEL/<br>TO MOTEL<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)<br>84(3) | HOTEL/<br>TO MOTEL<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1985(1) |
|-----------|------------------------|-----------------------------|--------------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-------------------------------|------------------------------------|--------------------------------------------|
| GRATOIT   | \$0.63                 | 33.8%                       | 44.5%                    | 511                         | 12,775            | 0.0%                         | \$0.32                 | 16.9%                       | -28.2%                   | 907                         | 22,675            | 0.0%                         | \$0.56                 | 30.0%                       | 3.1%                     | 3,028                         | 75,700                             | 579                                        |
| HILLSDALE | \$0.00                 | 0.0%                        | -99.7%                   | 1,010                       | 25,250            | 0.0%                         | \$0.60                 | 49.9%                       | -32.2%                   | 0                           | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                  | 2,026                         | 50,650                             | 464                                        |
| HOUGHTON  | \$10.35                | 23.6%                       | 7.4%                     | 23,582                      | 589,550           | 0.7%                         | \$15.57                | 35.4%                       | -11.4%                   | 14,246                      | 356,150           | 0.5%                         | \$9.40                 | 21.4%                       | 1.3%                     | 66,563                        | 1,664,075                          | 9,056                                      |
| MURON     | \$8.63                 | 22.4%                       | -15.6%                   | 22,555                      | 563,875           | 0.7%                         | \$15.47                | 40.2%                       | -22.2%                   | 11,616                      | 290,400           | 0.4%                         | \$7.97                 | 20.7%                       | 0.5%                     | 56,103                        | 1,402,575                          | 11,452                                     |
| INGHAM    | \$3.20                 | 25.1%                       | 95.5%                    | 39,496                      | 987,400           | 1.2%                         | \$3.58                 | 28.2%                       | 132.8%                   | 34,480                      | 862,000           | 1.3%                         | \$3.13                 | 24.6%                       | 42.9%                    | 140,282                       | 3,507,050                          | 43,772                                     |
| IONIA     | \$10.05                | 35.9%                       | 21.0%                    | 13,182                      | 329,550           | 0.4%                         | \$6.36                 | 22.7%                       | -36.0%                   | 6,253                       | 156,325           | 0.2%                         | \$3.02                 | 10.8%                       | -61.4%                   | 57,944                        | 1,448,600                          | 4,881                                      |
| IOSCO     | \$3.59                 | 22.1%                       | -45.5%                   | 7,562                       | 179,050           | 0.2%                         | \$6.67                 | 41.1%                       | -24.0%                   | 3,413                       | 85,325            | 0.1%                         | \$3.01                 | 18.5%                       | -4.9%                    | 18,404                        | 460,100                            | 4,572                                      |
| IRON      | \$4.27                 | 25.3%                       | 58.6%                    | 2,687                       | 67,175            | 0.1%                         | \$4.93                 | 29.2%                       | -29.8%                   | 2,561                       | 64,025            | 0.1%                         | \$4.70                 | 27.8%                       | 1.0%                     | 9,208                         | 230,200                            | 980                                        |
| ISABELLA  | \$9.56                 | 26.0%                       | 39.3%                    | 23,873                      | 596,825           | 0.7%                         | \$11.03                | 30.0%                       | 41.3%                    | 21,178                      | 529,450           | 0.8%                         | \$9.78                 | 26.6%                       | 44.2%                    | 79,667                        | 1,991,675                          | 22,850                                     |
| JACKSON   | \$3.25                 | 26.7%                       | -2.3%                    | 19,344                      | 483,600           | 0.6%                         | \$3.19                 | 26.2%                       | -2.1%                    | 17,744                      | 443,600           | 0.7%                         | \$2.93                 | 24.1%                       | -8.1%                    | 73,723                        | 1,843,075                          | 18,579                                     |
| KALAMAZOO | \$7.88                 | 35.2%                       | 60.8%                    | 33,526                      | 838,150           | 1.0%                         | \$3.95                 | 17.6%                       | -29.3%                   | 50,379                      | 1,259,475         | 1.9%                         | \$5.93                 | 26.5%                       | 22.3%                    | 190,344                       | 4,758,600                          | 32,802                                     |
| KALKASKA  | \$7.00                 | 21.3%                       | -25.7%                   | 4,108                       | 102,700           | 0.1%                         | \$9.38                 | 28.6%                       | 9.0%                     | 3,950                       | 98,750            | 0.1%                         | \$9.02                 | 27.5%                       | -6.7%                    | 14,370                        | 359,250                            | 4,195                                      |
| KENT      | \$10.20                | 24.0%                       | 35.7%                    | 174,140                     | 4,353,500         | 5.1%                         | \$9.79                 | 23.0%                       | -0.3%                    | 233,658                     | 5,841,450         | 8.8%                         | \$13.14                | 30.9%                       | 17.6%                    | 756,216                       | 18,905,400                         | 181,362                                    |
| KEWEENAW  | \$31.11                | 14.9%                       | -7.6%                    | 8,842                       | 221,050           | 0.3%                         | \$112.61               | 54.1%                       | -9.4%                    | 2,480                       | 62,000            | 0.1%                         | \$31.58                | 15.2%                       | 9.6%                     | 16,351                        | 408,775                            | 3,265                                      |
| LAKE      | \$8.17                 | 23.5%                       | -61.7%                   | 4,684                       | 117,100           | 0.1%                         | \$15.19                | 43.8%                       | -57.8%                   | 2,725                       | 68,125            | 0.1%                         | \$8.83                 | 25.5%                       | -71.4%                   | 10,701                        | 267,525                            | 848                                        |
| LAPEER    | \$0.33                 | 37.9%                       | 324.4%                   | 659                         | 16,475            | 0.0%                         | \$0.24                 | 26.7%                       | 47.8%                    | 138                         | 3,450             | 0.0%                         | \$0.05                 | 5.6%                        | -45.2%                   | 2,472                         | 61,800                             | 641                                        |
| LEELANAU  | \$26.00                | 14.8%                       | 10.3%                    | 52,008                      | 1,300,200         | 1.5%                         | \$92.83                | 52.8%                       | 7.1%                     | 10,512                      | 262,800           | 0.4%                         | \$18.76                | 10.7%                       | -24.9%                   | 98,450                        | 2,461,250                          | 22,465                                     |
| LENAWEE   | \$3.44                 | 21.4%                       | 169.7%                   | 16,704                      | 417,600           | 0.5%                         | \$4.64                 | 28.9%                       | 17.3%                    | 19,428                      | 485,700           | 0.7%                         | \$5.40                 | 33.6%                       | 71.6%                    | 57,852                        | 1,446,300                          | 16,620                                     |
| LIV.      | \$2.56                 | 22.8%                       | -9.6%                    | 12,126                      | 303,150           | 0.4%                         | \$3.02                 | 26.9%                       | -2.5%                    | 13,555                      | 338,875           | 0.5%                         | \$3.38                 | 30.1%                       | 13.5%                    | 45,028                        | 1,125,700                          | 9,888                                      |
| LUCE      | \$5.91                 | 21.3%                       | -3.0%                    | 3,581                       | 89,525            | 0.1%                         | \$13.44                | 48.6%                       | 34.6%                    | 1,342                       | 33,550            | 0.1%                         | \$5.04                 | 18.2%                       | -8.5%                    | 7,374                         | 184,350                            | 834                                        |
| MACKINAC  | \$118.15               | 10.0%                       | -62.2%                   | 365,927                     | 9,148,175         | 10.8%                        | \$898.82               | 76.2%                       | 3.8%                     | 63,867                      | 1,596,675         | 2.4%                         | \$156.88               | 13.3%                       | 7.1%                     | 480,317                       | 12,007,925                         | 1,588                                      |
| MACOMB    | \$1.78                 | 21.1%                       | 0.7%                     | 67,153                      | 1,678,825         | 2.0%                         | \$2.42                 | 28.6%                       | 49.0%                    | 75,917                      | 1,897,925         | 2.9%                         | \$2.73                 | 32.4%                       | 65.6%                    | 234,479                       | 5,861,975                          | 52,632                                     |
| MANISTEE  | \$13.63                | 24.3%                       | 38.6%                    | 22,972                      | 574,300           | 0.7%                         | \$24.95                | 44.5%                       | -10.1%                   | 8,240                       | 206,000           | 0.3%                         | \$8.95                 | 16.0%                       | -23.3%                   | 51,643                        | 1,291,075                          | 6,569                                      |
| MARQUETTE | \$9.34                 | 26.8%                       | 9.9%                     | 31,775                      | 794,375           | 0.9%                         | \$10.72                | 30.7%                       | 8.1%                     | 24,352                      | 608,800           | 0.9%                         | \$8.22                 | 23.6%                       | 5.6%                     | 103,334                       | 2,583,350                          | 17,515                                     |
| MASON     | \$2.67                 | 19.0%                       | -54.3%                   | 7,583                       | 189,575           | 0.2%                         | \$7.19                 | 51.2%                       | 5.2%                     | 3,088                       | 77,200            | 0.1%                         | \$2.93                 | 20.8%                       | 32.2%                    | 14,820                        | 370,500                            | 1,447                                      |
| MECOSTA   | \$5.20                 | 25.4%                       | -45.0%                   | 9,484                       | 237,100           | 0.3%                         | \$6.41                 | 31.3%                       | -20.2%                   | 8,768                       | 219,200           | 0.3%                         | \$5.93                 | 28.9%                       | 93.5%                    | 30,310                        | 757,750                            | 7,179                                      |
| MENOMINEE | \$0.98                 | 25.1%                       | 25.6%                    | 1,115                       | 27,875            | 0.0%                         | \$1.06                 | 27.2%                       | -37.6%                   | 1,226                       | 30,650            | 0.0%                         | \$1.17                 | 29.9%                       | -12.6%                   | 4,100                         | 102,500                            | 473                                        |
| MIDLAND   | \$7.67                 | 25.1%                       | 9.2%                     | 20,142                      | 503,550           | 0.6%                         | \$6.84                 | 22.4%                       | 3.9%                     | 25,058                      | 626,450           | 0.9%                         | \$8.51                 | 27.9%                       | 1.4%                     | 89,959                        | 2,248,975                          | 22,106                                     |

| COUNTY     | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)<br>84(2) | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)<br>84(3) | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1985(1) |
|------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-------------------------------|------------------------------------|--------------------------------------------|
| MISSAUKEE  | \$0.22                 | 87.3%                       | 2866.7%                  | 8                                             | 200               | 0.0%                         | \$0.02                 | 7.8%                        | 100.0%                   | 3                                             | 75                | 0.0%                         | \$0.01                 | 2.9%                        | 50.0%                    | 102                           | 2,550                              | 53                                         |
| MONROE     | \$4.32                 | 26.5%                       | 167.6%                   | 22,273                                        | 556,825           | 0.7%                         | \$4.14                 | 25.4%                       | 83.7%                    | 21,004                                        | 525,100           | 0.8%                         | \$3.90                 | 23.9%                       | 117.8%                   | 87,829                        | 2,195,725                          | 12,462                                     |
| MONTCALM   | \$0.50                 | 10.9%                       | -66.9%                   | 4,320                                         | 108,000           | 0.1%                         | \$2.27                 | 49.4%                       | 48.5%                    | 2,096                                         | 52,400            | 0.1%                         | \$1.10                 | 24.0%                       | -22.7%                   | 8,737                         | 218,425                            | 2,118                                      |
| MONTM.     | \$5.17                 | 27.5%                       | -45.2%                   | 2,342                                         | 58,550            | 0.1%                         | \$7.82                 | 41.6%                       | -45.0%                   | 581                                           | 14,525            | 0.0%                         | \$1.94                 | 10.3%                       | -48.8%                   | 5,636                         | 140,900                            | 1,274                                      |
| MUSKEGON   | \$0.62                 | 19.4%                       | -84.9%                   | 10,669                                        | 266,725           | 0.3%                         | \$1.69                 | 52.8%                       | -62.1%                   | 3,338                                         | 83,450            | 0.1%                         | \$0.53                 | 16.5%                       | -53.1%                   | 20,196                        | 504,900                            | 6,244                                      |
| NEWAYGO    | \$1.37                 | 18.5%                       | -11.7%                   | 3,144                                         | 78,600            | 0.1%                         | \$2.25                 | 30.5%                       | -3.6%                    | 1,692                                         | 42,300            | 0.1%                         | \$1.21                 | 16.4%                       | -22.0%                   | 10,311                        | 257,775                            | 1,093                                      |
| OAKLAND    | \$8.53                 | 26.2%                       | 9.2%                     | 328,403                                       | 8,210,075         | 9.7%                         | \$8.11                 | 24.9%                       | 18.6%                    | 333,276                                       | 8,331,900         | 12.5%                        | \$8.23                 | 25.3%                       | 1.9%                     | 1,317,048                     | 32,926,200                         | 314,408                                    |
| OCEANA     | \$1.56                 | 19.6%                       | -32.9%                   | 4,862                                         | 121,550           | 0.1%                         | \$5.52                 | 69.6%                       | -39.4%                   | 414                                           | 10,350            | 0.0%                         | \$0.47                 | 5.9%                        | 335.8%                   | 6,989                         | 174,725                            | 925                                        |
| OGEHAW     | \$6.80                 | 28.3%                       | 47.6%                    | 4,333                                         | 108,325           | 0.1%                         | \$6.59                 | 27.4%                       | -26.8%                   | 2,519                                         | 62,975            | 0.1%                         | \$3.83                 | 15.9%                       | -36.9%                   | 15,817                        | 395,425                            | 2,573                                      |
| ONTONAGON  | \$7.36                 | 18.4%                       | -2.8%                    | 5,889                                         | 147,225           | 0.2%                         | \$14.93                | 37.4%                       | 26.5%                    | 3,927                                         | 98,175            | 0.1%                         | \$9.96                 | 25.0%                       | 31.0%                    | 15,738                        | 393,450                            | 2,089                                      |
| OSCEOLA    | \$2.16                 | 27.6%                       | -4.7%                    | 1,666                                         | 41,650            | 0.0%                         | \$2.20                 | 28.1%                       | 8.0%                     | 1,449                                         | 36,225            | 0.1%                         | \$1.91                 | 24.4%                       | -9.4%                    | 5,931                         | 148,275                            | 1,347                                      |
| OSCODA     | \$13.23                | 23.9%                       | 9.3%                     | 5,178                                         | 129,450           | 0.2%                         | \$18.88                | 34.2%                       | 14.1%                    | 4,092                                         | 102,300           | 0.2%                         | \$14.92                | 27.0%                       | -4.9%                    | 15,152                        | 378,800                            | 2,861                                      |
| OTSEGO     | \$35.10                | 23.5%                       | 63.5%                    | 32,566                                        | 814,150           | 1.0%                         | \$54.30                | 36.4%                       | 15.8%                    | 16,135                                        | 403,375           | 0.6%                         | \$26.90                | 18.0%                       | -19.1%                   | 89,474                        | 2,236,850                          | 16,633                                     |
| OTTAWA     | \$11.86                | 27.4%                       | 20.0%                    | 96,311                                        | 2,407,775         | 2.8%                         | \$15.32                | 35.4%                       | 7.3%                     | 57,443                                        | 1,436,075         | 2.2%                         | \$9.14                 | 21.1%                       | -2.8%                    | 272,272                       | 6,806,800                          | 41,907                                     |
| PRES. IS.  | \$4.32                 | 19.1%                       | 30.6%                    | 5,393                                         | 134,825           | 0.2%                         | \$9.45                 | 41.7%                       | 26.4%                    | 3,834                                         | 95,850            | 0.1%                         | \$6.72                 | 29.7%                       | 93.7%                    | 12,925                        | 323,125                            | 2,208                                      |
| ROSCOMMON  | \$39.40                | 22.4%                       | 5.8%                     | 42,046                                        | 1,051,150         | 1.2%                         | \$64.20                | 36.4%                       | -20.4%                   | 25,822                                        | 645,550           | 1.0%                         | \$39.43                | 22.4%                       | -4.1%                    | 115,453                       | 2,886,325                          | 20,209                                     |
| SAGINAW    | \$4.40                 | 25.5%                       | -4.0%                    | 41,497                                        | 1,037,425         | 1.2%                         | \$4.55                 | 26.4%                       | -16.6%                   | 40,286                                        | 1,007,150         | 1.5%                         | \$4.42                 | 25.7%                       | -10.4%                   | 157,043                       | 3,926,075                          | 25,869                                     |
| ST. CLAIR  | \$6.69                 | 26.8%                       | 3.9%                     | 45,576                                        | 1,139,400         | 1.3%                         | \$8.21                 | 32.9%                       | -0.9%                    | 33,234                                        | 830,850           | 1.3%                         | \$5.99                 | 24.0%                       | 0.8%                     | 138,640                       | 3,466,000                          | 26,187                                     |
| ST. JOSEPH | \$5.02                 | 23.7%                       | -34.8%                   | 13,380                                        | 334,500           | 0.4%                         | \$5.96                 | 28.1%                       | -13.1%                   | 12,130                                        | 303,250           | 0.5%                         | \$5.41                 | 25.5%                       | 2.3%                     | 47,600                        | 1,190,000                          | 11,970                                     |
| SAHILAC    | \$5.22                 | 26.1%                       | -8.9%                    | 10,134                                        | 253,350           | 0.3%                         | \$6.21                 | 31.0%                       | -11.7%                   | 6,775                                         | 169,375           | 0.3%                         | \$4.15                 | 20.7%                       | -14.4%                   | 32,659                        | 816,475                            | 6,799                                      |
| SCHCRFT.   | \$16.66                | 21.4%                       | 57.4%                    | 12,183                                        | 304,575           | 0.4%                         | \$35.52                | 45.7%                       | -1.4%                    | 4,764                                         | 119,100           | 0.2%                         | \$13.89                | 17.9%                       | -9.3%                    | 26,667                        | 666,675                            | 3,674                                      |
| SHIAWASSE  | \$0.01                 | 25.0%                       | -93.2%                   | 12                                            | 300               | 0.0%                         | \$0.00                 | 12.5%                       | -96.2%                   | 24                                            | 600               | 0.0%                         | \$0.01                 | 25.0%                       | 1100.0%                  | 96                            | 2,400                              | 503                                        |
| TUSCOLA    | \$0.65                 | 31.5%                       | -39.3%                   | 917                                           | 22,925            | 0.0%                         | \$0.40                 | 19.6%                       | -60.5%                   | 889                                           | 22,225            | 0.0%                         | \$0.39                 | 19.0%                       | -70.5%                   | 4,680                         | 117,000                            | 764                                        |
| VAN BUREN  | \$4.36                 | 23.4%                       | 13.2%                    | 31,062                                        | 776,550           | 0.9%                         | \$11.62                | 62.6%                       | -10.4%                   | 3,411                                         | 85,275            | 0.1%                         | \$1.28                 | 6.9%                        | -36.6%                   | 49,650                        | 1,241,250                          | 2,399                                      |
| WASHTENAW  | \$3.97                 | 25.9%                       | 13.6%                    | 42,143                                        | 1,053,575         | 1.2%                         | \$3.98                 | 26.0%                       | 21.1%                    | 45,485                                        | 1,137,125         | 1.7%                         | \$4.30                 | 28.0%                       | 5.8%                     | 162,357                       | 4,058,925                          | 54,045                                     |
| WAYNE      | \$3.95                 | 26.9%                       | -14.0%                   | 325,222                                       | 8,130,550         | 9.6%                         | \$3.48                 | 23.7%                       | -28.8%                   | 358,673                                       | 8,966,825         | 13.5%                        | \$3.84                 | 26.2%                       | -21.3%                   | 1,370,797                     | 34,269,925                         | 267,844                                    |
| WEXFORD    | \$9.27                 | 17.5%                       | 22.3%                    | 12,707                                        | 317,675           | 0.4%                         | \$12.66                | 23.9%                       | 17.4%                    | 13,932                                        | 348,300           | 0.5%                         | \$13.88                | 26.2%                       | 9.3%                     | 53,194                        | 1,329,850                          | 20,763                                     |
| OUT/STATE  |                        | 24.0%                       | 88.5%                    | 667,598                                       | 16,689,950        | 19.7%                        |                        | 29.4%                       | 109.7%                   | 610,208                                       | 15,255,200        | 23.0%                        |                        | 26.9%                       | 80.6%                    | 2,272,580                     | 56,814,500                         | 735,672                                    |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)<br>84(2) | HOTEL/<br>TO MOTEL<br>SALES | SALES<br>REVENUES<br>TAX<br>1984(3) | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)<br>84(3) | HOTEL/<br>TO MOTEL<br>SALES | SALES<br>REVENUES<br>TAX<br>1984(4) | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>TAX<br>1984 | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1985(1) |
|-----------|------------------------|-----------------------------|--------------------------|-----------------------------|-------------------------------------|------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------|-------------------------------------|------------------------------|------------------------|-----------------------------|--------------------------|-------------------------------|-------------------------------------------|-----------------------------------------------|
| TOTAL     |                        | 24.0%                       | 11.6%                    | 3,394,210                   | 84,855,250                          | 100.0%                       |                        | 31.1%                       | 10.4%                    | 2,658,289                   | 66,457,225                          | 100.0%                       |                        | 24.4%                       | 9.9%                     | 10,912,727                    | 272,818,175                               | 2,506,847                                     |
| COUNTY/AV | \$5.60                 |                             |                          | 32,851                      | 821,269                             |                              | \$7.36                 |                             |                          | 24,676                      | 616,892                             |                              | \$5.53                 |                             |                          | 104,098                       | 2,602,454                                 | 21,339                                        |



| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | MOTEL/<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | MOTEL/<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) | MOTEL/<br>SALES<br>TAX<br>1985(4) |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|
| ALCONA    | 15,675            | 0.0%                                | \$1.61                 | 10.4%                       | -52.3%                     | 995                               | 24,875            | 0.0%                                | \$2.55                 | 16.5%                       | -64.4%                     | 3,191                             | 79,775            | 0.1%                                | \$8.19                 | 52.9%                       | -30.3%                     | 1,219                             |
| ALGER     | 32,575            | 0.1%                                | \$3.53                 | 8.8%                        | 25.7%                      | 2,784                             | 69,600            | 0.1%                                | \$7.54                 | 18.8%                       | -25.4%                     | 9,420                             | 235,500           | 0.3%                                | \$25.53                | 63.8%                       | -20.2%                     | 1,267                             |
| ALLEGAN   | 288,475           | 0.5%                                | \$3.54                 | 18.1%                       | -8.3%                      | 16,613                            | 415,325           | 0.6%                                | \$5.09                 | 26.1%                       | -15.3%                     | 19,968                            | 499,200           | 0.6%                                | \$6.12                 | 31.3%                       | -15.1%                     | 15,645                            |
| ALPENA    | 123,975           | 0.2%                                | \$3.84                 | 17.8%                       | -22.1%                     | 7,634                             | 190,850           | 0.3%                                | \$5.91                 | 27.4%                       | -2.7%                      | 8,038                             | 200,950           | 0.2%                                | \$6.22                 | 28.8%                       | -7.9%                      | 7,234                             |
| ANTRIM    | 520,700           | 0.8%                                | \$32.15                | 20.4%                       | 35.2%                      | 14,848                            | 371,200           | 0.5%                                | \$22.92                | 14.5%                       | -1.1%                      | 48,772                            | 1,219,300         | 1.4%                                | \$75.29                | 47.8%                       | 17.2%                      | 17,665                            |
| AREMAC    | 119,650           | 0.2%                                | \$8.14                 | 26.6%                       | 3.9%                       | 9,747                             | 243,675           | 0.3%                                | \$16.57                | 54.1%                       | 60.6%                      | 2,229                             | 55,725            | 0.1%                                | \$3.79                 | 12.4%                       | -82.4%                     | 1,245                             |
| BARAGA    | 15,200            | 0.0%                                | \$1.79                 | 13.8%                       | -24.0%                     | 639                               | 15,975            | 0.0%                                | \$1.88                 | 14.5%                       | -54.6%                     | 2,008                             | 50,200            | 0.1%                                | \$5.92                 | 45.4%                       | -15.9%                     | 1,165                             |
| BARRY     | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 641                               | 16,025            | 0.0%                                | \$0.35                 | 25.4%                       | 56.7%                      | 1,863                             | 46,575            | 0.1%                                | \$1.02                 | 73.8%                       | -3.1%                      | 22                                |
| BAY       | 58,725            | 0.1%                                | \$0.49                 | 23.2%                       | -16.8%                     | 2,745                             | 68,625            | 0.1%                                | \$0.57                 | 27.1%                       | -25.7%                     | 2,330                             | 58,250            | 0.1%                                | \$0.49                 | 23.0%                       | -37.5%                     | 2,719                             |
| BENZIE    | 50,900            | 0.1%                                | \$4.54                 | 8.2%                        | 18.2%                      | 4,276                             | 106,900           | 0.2%                                | \$9.54                 | 17.2%                       | 74.2%                      | 12,776                            | 319,400           | 0.4%                                | \$28.51                | 51.3%                       | 65.2%                      | 5,805                             |
| BERRIEN   | 613,525           | 1.0%                                | \$3.58                 | 19.8%                       | -29.0%                     | 30,915                            | 772,875           | 1.1%                                | \$4.51                 | 25.0%                       | 3.2%                       | 36,063                            | 901,575           | 1.0%                                | \$5.26                 | 29.2%                       | -8.6%                      | 32,153                            |
| BRANCH    | 21,175            | 0.0%                                | \$0.53                 | 3.7%                        | 31.3%                      | 7,455                             | 186,375           | 0.3%                                | \$4.64                 | 32.4%                       | 238.7%                     | 8,095                             | 202,375           | 0.2%                                | \$5.04                 | 35.2%                       | 138.4%                     | 6,578                             |
| CALHOUN   | 169,725           | 0.3%                                | \$1.20                 | 18.2%                       | -48.3%                     | 9,008                             | 225,200           | 0.3%                                | \$1.59                 | 24.1%                       | -45.7%                     | 11,492                            | 287,300           | 0.3%                                | \$2.03                 | 30.7%                       | -37.8%                     | 10,110                            |
| CASS      | 8,975             | 0.0%                                | \$0.18                 | 16.5%                       | 178.3%                     | 367                               | 9,175             | 0.0%                                | \$0.19                 | 16.9%                       | 74.8%                      | 1,179                             | 29,475            | 0.0%                                | \$0.60                 | 54.3%                       | 364.2%                     | 267                               |
| CHARLVX.  | 2,245,350         | 3.6%                                | \$112.79               | 37.3%                       | 14.0%                      | 32,634                            | 815,850           | 1.2%                                | \$40.98                | 13.5%                       | 31.7%                      | 67,144                            | 1,678,600         | 1.9%                                | \$84.32                | 27.9%                       | 6.0%                       | 51,436                            |
| CHEBOYGAN | 104,775           | 0.2%                                | \$5.07                 | 16.1%                       | -9.1%                      | 5,658                             | 141,450           | 0.2%                                | \$6.85                 | 21.7%                       | 10.3%                      | 10,916                            | 272,900           | 0.3%                                | \$13.22                | 41.9%                       | 3.4%                       | 5,300                             |
| CHIPPEWA  | 123,500           | 0.2%                                | \$4.25                 | 8.6%                        | 16.0%                      | 11,895                            | 297,375           | 0.4%                                | \$10.24                | 20.8%                       | 42.4%                      | 31,366                            | 784,150           | 0.9%                                | \$27.01                | 54.8%                       | 57.1%                      | 9,016                             |
| CLARE     | 290,400           | 0.5%                                | \$12.19                | 21.5%                       | -2.3%                      | 13,018                            | 325,450           | 0.5%                                | \$13.66                | 24.1%                       | 1.3%                       | 15,676                            | 391,900           | 0.4%                                | \$16.45                | 29.1%                       | -3.7%                      | 13,620                            |
| CLINTON   | 8,725             | 0.0%                                | \$0.16                 | 56.2%                       | ERR                        | 272                               | 6,800             | 0.0%                                | \$0.12                 | 43.8%                       | 13500.0%                   | 0                                 | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 0                                 |
| CRAWFORD  | 405,150           | 0.6%                                | \$42.81                | 19.4%                       | -6.7%                      | 24,919                            | 622,975           | 0.9%                                | \$65.82                | 29.8%                       | 19.1%                      | 25,296                            | 632,400           | 0.7%                                | \$66.81                | 30.3%                       | 1.1%                       | 17,118                            |
| DELTA     | 154,100           | 0.2%                                | \$3.96                 | 13.0%                       | -38.3%                     | 8,807                             | 220,175           | 0.3%                                | \$5.65                 | 18.6%                       | -39.8%                     | 25,377                            | 634,425           | 0.7%                                | \$16.29                | 53.7%                       | 65.3%                      | 6,898                             |
| DICKINSON | 209,250           | 0.3%                                | \$8.26                 | 25.7%                       | -22.4%                     | 7,929                             | 198,225           | 0.3%                                | \$7.82                 | 24.3%                       | -31.8%                     | 8,695                             | 217,375           | 0.2%                                | \$8.58                 | 26.7%                       | -29.2%                     | 7,621                             |
| EATON     | 710,625           | 1.1%                                | \$8.04                 | 25.0%                       | 29.3%                      | 28,950                            | 723,750           | 1.0%                                | \$8.19                 | 25.5%                       | 10.3%                      | 21,655                            | 541,375           | 0.6%                                | \$6.13                 | 19.0%                       | 0.9%                       | 34,715                            |
| EMMET     | 486,800           | 0.8%                                | \$21.17                | 17.5%                       | -32.1%                     | 17,094                            | 427,350           | 0.6%                                | \$18.59                | 15.4%                       | -10.9%                     | 58,133                            | 1,453,325         | 1.7%                                | \$63.21                | 52.2%                       | 10.7%                      | 16,566                            |
| GENESSE   | 1,205,275         | 1.9%                                | \$2.68                 | 23.8%                       | 39.2%                      | 52,329                            | 1,308,225         | 1.8%                                | \$2.90                 | 25.9%                       | 15.9%                      | 53,616                            | 1,340,400         | 1.5%                                | \$2.98                 | 26.5%                       | -18.5%                     | 48,002                            |
| GLADWIN   | 58,000            | 0.1%                                | \$2.91                 | 20.9%                       | -5.2%                      | 2,761                             | 69,025            | 0.1%                                | \$3.46                 | 24.9%                       | 13.8%                      | 2,899                             | 72,475            | 0.1%                                | \$3.63                 | 26.1%                       | -9.6%                      | 3,108                             |
| GOGEBIC   | 992,425           | 1.6%                                | \$50.41                | 50.9%                       | 2.0%                       | 8,229                             | 205,725           | 0.3%                                | \$10.45                | 10.6%                       | -0.5%                      | 13,570                            | 339,250           | 0.4%                                | \$17.23                | 17.4%                       | 27.4%                      | 16,464                            |
| GR. TRAV. | 1,525,350         | 2.4%                                | \$27.78                | 18.6%                       | -19.8%                     | 82,462                            | 2,061,550         | 2.9%                                | \$37.55                | 25.1%                       | -27.1%                     | 138,560                           | 3,464,000         | 4.0%                                | \$63.10                | 42.1%                       | 2.4%                       | 46,802                            |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1) TO<br>85(1) | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2) TO<br>85(2) | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3) TO<br>85(3) | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1985(4) |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------------------------|
| GRATOIT   | 14,475            | 0.0%                                | \$0.36                 | 30.2%                       | -1.4%                       | 437                                           | 10,925            | 0.0%                                | \$0.27                 | 22.8%                       | -57.3%                      | 483                                           | 12,075            | 0.0%                                | \$0.30                 | 25.2%                       | -5.5%                       | 416                                           |
| HILLSDALE | 11,600            | 0.0%                                | \$0.28                 | 12.2%                       | -54.3%                      | 412                                           | 10,300            | 0.0%                                | \$0.24                 | 10.8%                       | 1100.0%                     | 1,266                                         | 31,650            | 0.0%                                | \$0.75                 | 33.2%                       | 25.3%                       | 1,674                                         |
| HOUGHTON  | 226,400           | 0.4%                                | \$5.98                 | 13.2%                       | -30.6%                      | 17,261                                        | 431,525           | 0.6%                                | \$11.39                | 25.2%                       | 10.1%                       | 27,884                                        | 697,100           | 0.8%                                | \$18.41                | 40.8%                       | 18.2%                       | 14,197                                        |
| MURON     | 286,300           | 0.5%                                | \$7.85                 | 20.0%                       | 22.6%                       | 14,912                                        | 372,800           | 0.5%                                | \$10.23                | 26.0%                       | 18.4%                       | 19,521                                        | 488,025           | 0.6%                                | \$13.39                | 34.1%                       | -13.5%                      | 11,426                                        |
| INGHAM    | 1,094,300         | 1.7%                                | \$3.97                 | 29.4%                       | 41.0%                       | 35,753                                        | 893,825           | 1.3%                                | \$3.24                 | 24.1%                       | 1.4%                        | 34,770                                        | 869,250           | 1.0%                                | \$3.15                 | 23.4%                       | -12.0%                      | 34,338                                        |
| IONIA     | 122,025           | 0.2%                                | \$2.36                 | 18.1%                       | -72.4%                      | 8,317                                         | 207,925           | 0.3%                                | \$4.01                 | 30.8%                       | -60.1%                      | 8,664                                         | 216,600           | 0.2%                                | \$4.18                 | 32.0%                       | -34.3%                      | 5,171                                         |
| IOSCO     | 114,300           | 0.2%                                | \$4.03                 | 15.7%                       | 36.3%                       | 7,195                                         | 179,875           | 0.3%                                | \$6.35                 | 24.6%                       | 76.6%                       | 10,540                                        | 263,500           | 0.3%                                | \$9.29                 | 36.1%                       | 39.4%                       | 6,903                                         |
| IRON      | 24,500            | 0.0%                                | \$1.80                 | 13.3%                       | -40.0%                      | 2,140                                         | 53,500            | 0.1%                                | \$3.92                 | 28.9%                       | -8.0%                       | 2,266                                         | 56,650            | 0.1%                                | \$4.15                 | 30.7%                       | -15.7%                      | 2,007                                         |
| ISABELLA  | 571,250           | 0.9%                                | \$10.56                | 22.9%                       | 64.2%                       | 24,606                                        | 615,150           | 0.9%                                | \$11.37                | 24.7%                       | 18.9%                       | 30,971                                        | 774,275           | 0.9%                                | \$14.31                | 31.0%                       | 29.7%                       | 21,377                                        |
| JACKSON   | 464,475           | 0.7%                                | \$3.07                 | 18.0%                       | 9.8%                        | 28,964                                        | 724,100           | 1.0%                                | \$4.78                 | 28.0%                       | 46.9%                       | 32,458                                        | 811,450           | 0.9%                                | \$5.36                 | 31.4%                       | 67.6%                       | 23,274                                        |
| KALAMAZOO | 820,050           | 1.3%                                | \$3.86                 | 28.9%                       | -17.0%                      | 26,468                                        | 661,700           | 0.9%                                | \$3.12                 | 23.4%                       | -60.4%                      | 25,428                                        | 635,700           | 0.7%                                | \$2.99                 | 22.4%                       | -24.2%                      | 28,616                                        |
| KALKASKA  | 104,875           | 0.2%                                | \$9.58                 | 16.5%                       | 29.3%                       | 7,532                                         | 188,300           | 0.3%                                | \$17.19                | 29.7%                       | 145.6%                      | 6,773                                         | 169,325           | 0.2%                                | \$15.46                | 26.7%                       | 64.9%                       | 6,895                                         |
| KENT      | 4,533,550         | 7.2%                                | \$10.20                | 22.5%                       | 8.5%                        | 208,097                                       | 5,202,425         | 7.3%                                | \$11.70                | 25.8%                       | 14.8%                       | 184,518                                       | 4,612,950         | 5.3%                                | \$10.38                | 22.9%                       | 6.0%                        | 231,487                                       |
| KEVEENAW  | 81,625            | 0.1%                                | \$41.58                | 17.7%                       | 26.3%                       | 2,877                                         | 71,925            | 0.1%                                | \$36.64                | 15.6%                       | 17.8%                       | 9,936                                         | 248,400           | 0.3%                                | \$126.54               | 53.8%                       | 12.4%                       | 2,407                                         |
| LAKE      | 21,200            | 0.0%                                | \$2.75                 | 12.4%                       | 9.7%                        | 2,679                                         | 66,975            | 0.1%                                | \$8.69                 | 39.0%                       | 6.4%                        | 2,103                                         | 52,575            | 0.1%                                | \$6.82                 | 30.7%                       | -55.1%                      | 1,231                                         |
| LAPEER    | 16,025            | 0.0%                                | \$0.23                 | 27.0%                       | -13.0%                      | 617                                           | 15,425            | 0.0%                                | \$0.22                 | 25.9%                       | -34.2%                      | 622                                           | 15,550            | 0.0%                                | \$0.22                 | 26.2%                       | -5.6%                       | 498                                           |
| LEELANAU  | 561,625           | 0.9%                                | \$40.10                | 19.1%                       | 5.2%                        | 19,609                                        | 490,225           | 0.7%                                | \$35.00                | 16.7%                       | 34.6%                       | 57,725                                        | 1,443,125         | 1.7%                                | \$103.03               | 49.0%                       | 11.0%                       | 17,903                                        |
| LENAWEE   | 415,500           | 0.7%                                | \$4.62                 | 26.3%                       | 77.9%                       | 19,380                                        | 484,500           | 0.7%                                | \$5.39                 | 30.6%                       | 56.6%                       | 17,445                                        | 436,125           | 0.5%                                | \$4.85                 | 27.6%                       | 4.4%                        | 9,867                                         |
| LIV.      | 247,200           | 0.4%                                | \$2.46                 | 47.0%                       | 8.9%                        | 8,035                                         | 200,875           | 0.3%                                | \$2.00                 | 38.2%                       | -21.8%                      | 1,652                                         | 41,300            | 0.0%                                | \$0.41                 | 7.9%                        | -86.4%                      | 1,460                                         |
| LUCE      | 20,850            | 0.0%                                | \$3.13                 | 10.2%                       | -4.9%                       | 1,440                                         | 36,000            | 0.1%                                | \$5.41                 | 17.6%                       | -8.5%                       | 4,644                                         | 116,100           | 0.1%                                | \$17.44                | 56.8%                       | 29.7%                       | 1,262                                         |
| MACKINAC  | 39,700            | 0.1%                                | \$3.90                 | 0.3%                        | -34.4%                      | 127,117                                       | 3,177,925         | 4.5%                                | \$312.23               | 23.7%                       | 164.3%                      | 347,293                                       | 8,682,325         | 9.9%                                | \$53.05                | 64.8%                       | -5.1%                       | 59,806                                        |
| MACOMB    | 1,315,800         | 2.1%                                | \$1.89                 | 26.6%                       | 25.8%                       | 50,670                                        | 1,266,750         | 1.8%                                | \$1.82                 | 25.6%                       | 2.2%                        | 43,501                                        | 1,087,525         | 1.2%                                | \$1.57                 | 21.9%                       | -35.2%                      | 51,392                                        |
| MANISTEE  | 164,225           | 0.3%                                | \$7.13                 | 11.5%                       | -16.7%                      | 15,941                                        | 398,525           | 0.6%                                | \$17.31                | 27.8%                       | 27.0%                       | 25,527                                        | 638,175           | 0.7%                                | \$27.72                | 44.5%                       | 11.1%                       | 9,294                                         |
| MARQUETTE | 437,875           | 0.7%                                | \$5.91                 | 17.3%                       | -10.3%                      | 27,736                                        | 693,400           | 1.0%                                | \$9.36                 | 27.3%                       | 0.2%                        | 34,823                                        | 870,575           | 1.0%                                | \$11.75                | 34.3%                       | 9.6%                        | 21,362                                        |
| MASON     | 36,175            | 0.1%                                | \$1.37                 | 9.6%                        | 8.9%                        | 3,736                                         | 93,400            | 0.1%                                | \$3.54                 | 24.8%                       | 32.5%                       | 7,483                                         | 187,075           | 0.2%                                | \$7.10                 | 49.6%                       | -1.3%                       | 2,424                                         |
| MECOSTA   | 179,475           | 0.3%                                | \$4.86                 | 21.2%                       | 64.4%                       | 8,916                                         | 222,900           | 0.3%                                | \$6.03                 | 26.3%                       | 15.9%                       | 9,469                                         | 236,725           | 0.3%                                | \$6.40                 | 27.9%                       | -0.2%                       | 8,327                                         |
| MEMPHINEE | 11,825            | 0.0%                                | \$0.45                 | 14.1%                       | -35.2%                      | 1,144                                         | 28,600            | 0.0%                                | \$1.09                 | 34.2%                       | 11.2%                       | 908                                           | 22,700            | 0.0%                                | \$0.87                 | 27.1%                       | -18.6%                      | 822                                           |
| MIDLAND   | 552,650           | 0.9%                                | \$7.51                 | 24.2%                       | -0.3%                       | 23,236                                        | 580,900           | 0.8%                                | \$7.90                 | 25.4%                       | 2.9%                        | 20,673                                        | 516,825           | 0.6%                                | \$7.02                 | 22.6%                       | 2.6%                        | 25,410                                        |

| COUNTY     | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1) TO<br>85(1) | HOTEL/<br>MOTEL<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2) TO<br>85(2) | HOTEL/<br>MOTEL<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3) TO<br>85(3) | HOTEL/<br>MOTEL<br>SALES |
|------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|
|            |                   |                              |                        |                             |                             | TAX<br>1985(2)           |                   |                              |                        |                             |                             | TAX<br>1985(3)           |                   |                              |                        |                             |                             | TAX<br>1985(4)           |
| MISSAUKEE  | 1,325             | 0.0%                         | \$0.13                 | 9.2%                        | 2550.0%                     | 103                      | 2,575             | 0.0%                         | \$0.26                 | 17.9%                       | 15.7%                       | 177                      | 4,425             | 0.0%                         | \$0.44                 | 30.7%                       | 2112.5%                     | 243                      |
| MONROE     | 311,550           | 0.5%                         | \$2.31                 | 22.0%                       | -41.5%                      | 14,221                   | 355,525           | 0.5%                         | \$2.64                 | 25.1%                       | -38.9%                      | 14,051                   | 351,275           | 0.4%                         | \$2.61                 | 24.8%                       | -36.9%                      | 15,943                   |
| MONTCALM   | 52,950            | 0.1%                         | \$1.11                 | 17.3%                       | 54.4%                       | 3,208                    | 80,200            | 0.1%                         | \$1.69                 | 26.2%                       | 238.0%                      | 3,585                    | 89,625            | 0.1%                         | \$1.88                 | 29.3%                       | -17.0%                      | 3,345                    |
| MONTH.     | 31,850            | 0.1%                         | \$4.25                 | 15.6%                       | 9.5%                        | 2,392                    | 59,800            | 0.1%                         | \$7.98                 | 29.3%                       | 54.4%                       | 3,059                    | 76,475            | 0.1%                         | \$10.21                | 37.5%                       | 30.6%                       | 1,437                    |
| MUSKEGON   | 156,100           | 0.2%                         | \$0.99                 | 18.8%                       | 175.3%                      | 6,143                    | 153,575           | 0.2%                         | \$0.97                 | 18.5%                       | 56.7%                       | 14,471                   | 361,775           | 0.4%                         | \$2.30                 | 43.6%                       | 35.6%                       | 6,320                    |
| NEWAYGO    | 27,325            | 0.0%                         | \$0.78                 | 14.7%                       | -69.3%                      | 1,914                    | 47,850            | 0.1%                         | \$1.37                 | 25.7%                       | 0.3%                        | 2,344                    | 58,600            | 0.1%                         | \$1.68                 | 31.5%                       | -25.4%                      | 2,087                    |
| OAKLAND    | 7,860,200         | 12.5%                        | \$7.77                 | 22.1%                       | 1.4%                        | 339,173                  | 8,479,325         | 12.0%                        | \$8.38                 | 23.8%                       | -1.8%                       | 348,629                  | 8,715,725         | 10.0%                        | \$8.61                 | 24.5%                       | 6.2%                        | 422,003                  |
| OCEANA     | 23,125            | 0.0%                         | \$1.05                 | 9.9%                        | 169.7%                      | 2,618                    | 65,450            | 0.1%                         | \$2.97                 | 28.2%                       | 91.1%                       | 5,428                    | 135,700           | 0.2%                         | \$6.17                 | 58.4%                       | 11.6%                       | 328                      |
| OGEAW      | 64,325            | 0.1%                         | \$3.91                 | 17.3%                       | -42.8%                      | 3,907                    | 97,675            | 0.1%                         | \$5.94                 | 26.3%                       | -12.6%                      | 5,214                    | 130,350           | 0.1%                         | \$7.93                 | 35.1%                       | 20.3%                       | 3,177                    |
| ONTONAGON  | 52,225            | 0.1%                         | \$5.30                 | 25.1%                       | -30.8%                      | 1,479                    | 36,975            | 0.1%                         | \$3.75                 | 17.7%                       | -49.1%                      | 2,604                    | 65,100            | 0.1%                         | \$6.60                 | 31.2%                       | -55.8%                      | 2,166                    |
| OSCEOLA    | 33,675            | 0.1%                         | \$1.78                 | 17.6%                       | 14.3%                       | 2,367                    | 59,175            | 0.1%                         | \$3.13                 | 30.9%                       | 44.5%                       | 1,864                    | 46,600            | 0.1%                         | \$2.46                 | 24.3%                       | 11.9%                       | 2,087                    |
| OSCODA     | 71,525            | 0.1%                         | \$10.43                | 21.2%                       | 26.9%                       | 3,754                    | 93,850            | 0.1%                         | \$13.68                | 27.8%                       | 3.5%                        | 4,814                    | 120,350           | 0.1%                         | \$17.55                | 35.7%                       | -7.0%                       | 2,051                    |
| OTSEGO     | 415,825           | 0.7%                         | \$27.73                | 23.5%                       | -15.7%                      | 15,141                   | 378,525           | 0.5%                         | \$25.25                | 21.4%                       | -28.1%                      | 24,508                   | 612,700           | 0.7%                         | \$40.87                | 34.7%                       | -24.7%                      | 14,397                   |
| OTTAWA     | 1,047,675         | 1.7%                         | \$6.67                 | 16.5%                       | -4.7%                       | 66,802                   | 1,670,050         | 2.4%                         | \$10.63                | 26.3%                       | -10.4%                      | 95,764                   | 2,394,100         | 2.7%                         | \$15.23                | 37.7%                       | -0.6%                       | 49,843                   |
| PRES. IS.  | 55,200            | 0.1%                         | \$3.87                 | 16.6%                       | 78.9%                       | 2,608                    | 65,200            | 0.1%                         | \$4.57                 | 19.6%                       | 5.8%                        | 6,012                    | 150,300           | 0.2%                         | \$10.53                | 45.1%                       | 11.5%                       | 2,502                    |
| ROSCOMMON  | 505,225           | 0.8%                         | \$30.86                | 18.4%                       | -7.2%                       | 29,412                   | 735,300           | 1.0%                         | \$44.91                | 26.8%                       | 14.0%                       | 35,360                   | 884,000           | 1.0%                         | \$53.99                | 32.2%                       | -15.9%                      | 24,878                   |
| SAGINAW    | 646,725           | 1.0%                         | \$2.84                 | 20.8%                       | -26.4%                      | 30,443                   | 761,075           | 1.1%                         | \$3.34                 | 24.4%                       | -24.1%                      | 35,055                   | 876,375           | 1.0%                         | \$3.84                 | 28.1%                       | -15.5%                      | 33,237                   |
| ST. CLAIR  | 654,675           | 1.0%                         | \$4.72                 | 17.6%                       | 15.4%                       | 40,686                   | 1,017,150         | 1.4%                         | \$7.33                 | 27.4%                       | 9.6%                        | 47,697                   | 1,192,425         | 1.4%                         | \$8.59                 | 32.1%                       | 4.7%                        | 33,945                   |
| ST. JOSEPH | 299,250           | 0.5%                         | \$5.34                 | 22.8%                       | 10.6%                       | 15,823                   | 395,575           | 0.6%                         | \$7.05                 | 30.1%                       | 40.4%                       | 14,725                   | 368,125           | 0.4%                         | \$6.56                 | 28.0%                       | 10.1%                       | 10,093                   |
| SANILAC    | 169,975           | 0.3%                         | \$4.17                 | 18.6%                       | -5.9%                       | 9,064                    | 226,600           | 0.3%                         | \$5.56                 | 24.8%                       | 6.4%                        | 11,159                   | 278,975           | 0.3%                         | \$6.84                 | 30.6%                       | 10.1%                       | 9,482                    |
| SCHCRFT.   | 91,850            | 0.1%                         | \$10.71                | 14.6%                       | -8.3%                       | 6,754                    | 168,850           | 0.2%                         | \$19.69                | 26.8%                       | 18.2%                       | 9,514                    | 237,850           | 0.3%                         | \$27.74                | 37.7%                       | -21.9%                      | 5,264                    |
| SHIPLASS   | 12,575            | 0.0%                         | \$0.18                 | 49.6%                       | 1297.2%                     | 483                      | 12,075            | 0.0%                         | \$0.17                 | 47.6%                       | 1912.5%                     | 12                       | 300               | 0.0%                         | \$0.00                 | 1.2%                        | 0.0%                        | 16                       |
| TUSCOLA    | 19,100            | 0.0%                         | \$0.34                 | 19.5%                       | -45.4%                      | 1,065                    | 26,625            | 0.0%                         | \$0.47                 | 27.1%                       | -27.8%                      | 980                      | 24,500            | 0.0%                         | \$0.43                 | 25.0%                       | 6.9%                        | 1,116                    |
| VAN BUREN  | 59,975            | 0.1%                         | \$0.90                 | 6.0%                        | -32.2%                      | 12,062                   | 301,550           | 0.4%                         | \$4.51                 | 30.4%                       | 3.6%                        | 19,380                   | 484,500           | 0.6%                         | \$7.25                 | 48.8%                       | -37.6%                      | 5,891                    |
| WASHTENAW  | 1,351,125         | 2.2%                         | \$5.10                 | 25.5%                       | 65.3%                       | 50,962                   | 1,274,050         | 1.8%                         | \$4.81                 | 24.1%                       | 21.2%                       | 51,743                   | 1,293,575         | 1.5%                         | \$4.89                 | 24.5%                       | 22.8%                       | 54,798                   |
| WAYNE      | 6,696,100         | 10.7%                        | \$2.86                 | 22.7%                       | -15.8%                      | 330,152                  | 8,253,800         | 11.6%                        | \$3.53                 | 27.9%                       | -10.5%                      | 285,134                  | 7,128,350         | 8.2%                         | \$3.05                 | 24.1%                       | -12.3%                      | 298,393                  |
| WEXFORD    | 519,075           | 0.8%                         | \$20.68                | 31.4%                       | 20.4%                       | 10,923                   | 273,075           | 0.4%                         | \$10.88                | 16.5%                       | 17.3%                       | 15,629                   | 390,725           | 0.4%                         | \$15.57                | 23.6%                       | 23.0%                       | 18,866                   |
| OUT/STATE  | 18,391,800        | 29.3%                        |                        | 23.2%                       | 64.0%                       | 730,224                  | 18,255,600        | 25.8%                        |                        | 23.1%                       | 33.7%                       | 822,634                  | 20,565,850        | 23.6%                        |                        | 26.0%                       | 23.2%                       | 876,524                  |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)<br>85(1) | HOTEL/<br>TO HOTEL<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)<br>85(2) | HOTEL/<br>TO HOTEL<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)<br>85(3) | HOTEL/<br>TO HOTEL<br>SALES<br>TAX<br>1985(4) |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|
| TOTAL     | 62,671,175        | 100.0%                              |                        | 21.4%                       | 12.0%                    | 2,834,734                                     | 70,868,350        | 100.0%                              |                        | 24.2%                       | 8.1%                     | 3,491,219                                     | 87,280,475        | 100.0%                              |                        | 29.8%                       | 2.9%                     | 2,881,438                                     |
| COUNTY/AV | 533,486           |                                     | \$4.78                 |                             |                          | 25,356                                        | 633,889           |                                     | \$5.68                 |                             |                          | 32,152                                        | 803,791           |                                     | \$7.20                 |                             |                          | 24,156                                        |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)<br>86(1) | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|------------------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|
| ALCONA    | 30,475            | 0.0%                                | \$3.13                 | 20.2%                       | -60.7%                   | 6,032                              | 150,800                            | 0                                          | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                  | 495                                        | 12,375            | 0.0%                                | \$1.27                 |
| ALGER     | 31,675            | 0.0%                                | \$3.43                 | 8.6%                        | -34.9%                   | 14,774                             | 369,350                            | 3,097                                      | 77,425            | 0.1%                                | \$8.39                 | 22.2%                       | 137.7%                   | 2,696                                      | 67,400            | 0.1%                                | \$7.31                 |
| ALLEGAN   | 391,125           | 0.5%                                | \$4.80                 | 24.5%                       | 1.5%                     | 63,765                             | 1,594,125                          | 14,163                                     | 354,075           | 0.5%                                | \$4.34                 | 20.2%                       | 22.7%                    | 19,331                                     | 483,275           | 0.6%                                | \$5.93                 |
| ALPENA    | 180,850           | 0.3%                                | \$5.60                 | 26.0%                       | 17.9%                    | 27,865                             | 696,625                            | 6,058                                      | 151,450           | 0.2%                                | \$4.69                 | 15.4%                       | 22.2%                    | 8,355                                      | 208,875           | 0.3%                                | \$6.46                 |
| ANTRIM    | 441,625           | 0.6%                                | \$27.27                | 17.3%                       | 58.1%                    | 102,113                            | 2,552,825                          | 23,744                                     | 593,600           | 0.9%                                | \$36.66                | 16.5%                       | 14.0%                    | 41,224                                     | 1,030,600         | 1.2%                                | \$63.64                |
| AREMAC    | 31,125            | 0.0%                                | \$2.12                 | 6.9%                        | -83.7%                   | 18,007                             | 450,175                            | 444                                        | 11,100            | 0.0%                                | \$0.75                 | 17.3%                       | -90.7%                   | 847                                        | 21,175            | 0.0%                                | \$1.44                 |
| BARAGA    | 29,125            | 0.0%                                | \$3.43                 | 26.4%                       | 43.1%                    | 4,420                              | 110,500                            | 812                                        | 20,300            | 0.0%                                | \$2.39                 | 20.7%                       | 33.6%                    | 1,392                                      | 34,800            | 0.0%                                | \$4.10                 |
| BARRY     | 550               | 0.0%                                | \$0.01                 | 0.9%                        | -62.7%                   | 2,526                              | 63,150                             | 263                                        | 6,575             | 0.0%                                | \$0.14                 | 6.9%                        | ERR                      | 1,391                                      | 34,775            | 0.0%                                | \$0.76                 |
| BAY       | 67,975            | 0.1%                                | \$0.57                 | 26.8%                       | -21.9%                   | 10,143                             | 253,575                            | 2,527                                      | 63,175            | 0.1%                                | \$0.53                 | 12.3%                       | 7.6%                     | 4,637                                      | 115,925           | 0.1%                                | \$0.97                 |
| BENZIE    | 145,125           | 0.2%                                | \$12.95                | 23.3%                       | 121.4%                   | 24,893                             | 622,325                            | 3,071                                      | 76,775            | 0.1%                                | \$6.85                 | 12.1%                       | 50.8%                    | 5,510                                      | 137,750           | 0.2%                                | \$12.29                |
| BERRIEN   | 803,825           | 1.1%                                | \$4.69                 | 26.0%                       | 1.0%                     | 123,672                            | 3,091,800                          | 19,681                                     | 492,025           | 0.7%                                | \$2.87                 | 14.3%                       | -19.8%                   | 34,187                                     | 854,675           | 1.0%                                | \$4.99                 |
| BRANCH    | 164,450           | 0.2%                                | \$4.09                 | 28.6%                       | 919.8%                   | 22,975                             | 574,375                            | 5,944                                      | 148,600           | 0.2%                                | \$3.70                 | 20.4%                       | 601.8%                   | 8,418                                      | 210,450           | 0.3%                                | \$5.24                 |
| CALHOUN   | 252,750           | 0.4%                                | \$1.79                 | 27.0%                       | -26.0%                   | 37,399                             | 934,975                            | 8,856                                      | 221,400           | 0.3%                                | \$1.56                 | 15.7%                       | 30.4%                    | 11,086                                     | 277,150           | 0.3%                                | \$1.96                 |
| CASS      | 6,675             | 0.0%                                | \$0.13                 | 12.3%                       | 11.3%                    | 2,172                              | 54,300                             | 97                                         | 2,425             | 0.0%                                | \$0.05                 | 18.2%                       | -73.0%                   | 159                                        | 3,975             | 0.0%                                | \$0.08                 |
| CHARLVX.  | 1,285,900         | 1.8%                                | \$64.60                | 21.3%                       | 24.6%                    | 241,028                            | 6,025,700                          | 93,564                                     | 2,339,100         | 3.5%                                | \$117.50               | 38.8%                       | 4.2%                     | 30,818                                     | 770,450           | 0.9%                                | \$38.70                |
| CHEBOYGAN | 132,500           | 0.2%                                | \$6.42                 | 20.3%                       | 17.3%                    | 26,065                             | 651,625                            | 4,188                                      | 104,700           | 0.2%                                | \$5.07                 | 17.0%                       | -0.1%                    | 6,091                                      | 152,275           | 0.2%                                | \$7.37                 |
| CHIPPewa  | 225,400           | 0.3%                                | \$7.76                 | 15.8%                       | 43.4%                    | 57,217                             | 1,430,425                          | 3,727                                      | 93,175            | 0.1%                                | \$3.21                 | 7.7%                        | -24.6%                   | 10,744                                     | 268,600           | 0.3%                                | \$9.25                 |
| CLARE     | 340,500           | 0.5%                                | \$14.29                | 25.3%                       | 0.3%                     | 53,930                             | 1,348,250                          | 10,956                                     | 273,900           | 0.4%                                | \$11.50                | 20.5%                       | -5.7%                    | 12,861                                     | 321,525           | 0.4%                                | \$13.50                |
| CLINTON   | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                  | 621                                | 15,525                             | 0                                          | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                  | 1                                          | 25                | 0.0%                                | \$0.00                 |
| CRAWFORD  | 427,950           | 0.6%                                | \$45.21                | 20.5%                       | -3.1%                    | 83,539                             | 2,088,475                          | 15,552                                     | 388,800           | 0.6%                                | \$41.08                | 19.2%                       | -4.0%                    | 22,003                                     | 550,075           | 0.7%                                | \$58.12                |
| DELTA     | 172,450           | 0.2%                                | \$4.43                 | 14.6%                       | -26.7%                   | 47,246                             | 1,181,150                          | 4,854                                      | 121,350           | 0.2%                                | \$3.12                 | 16.0%                       | -21.3%                   | 5,753                                      | 143,825           | 0.2%                                | \$3.69                 |
| DICKINSON | 190,525           | 0.3%                                | \$7.52                 | 23.4%                       | -14.9%                   | 32,615                             | 815,375                            | 6,155                                      | 153,875           | 0.2%                                | \$6.07                 | 23.7%                       | -26.5%                   | 6,241                                      | 156,025           | 0.2%                                | \$6.16                 |
| EATON     | 867,875           | 1.2%                                | \$9.82                 | 30.5%                       | 9.1%                     | 113,765                            | 2,843,625                          | 30,537                                     | 763,425           | 1.2%                                | \$8.64                 | 23.0%                       | 7.4%                     | 35,728                                     | 893,200           | 1.1%                                | \$10.11                |
| EMMET     | 414,150           | 0.6%                                | \$18.01                | 14.9%                       | 1.1%                     | 111,265                            | 2,781,625                          | 19,476                                     | 486,900           | 0.7%                                | \$21.18                | 17.5%                       | 0.0%                     | 16,254                                     | 406,350           | 0.5%                                | \$17.67                |
| GENESSE   | 1,200,050         | 1.7%                                | \$2.66                 | 23.7%                       | -6.7%                    | 202,158                            | 5,053,950                          | 41,888                                     | 1,047,200         | 1.6%                                | \$2.32                 | 22.8%                       | -13.1%                   | 49,703                                     | 1,242,575         | 1.5%                                | \$2.76                 |
| GLADWIN   | 77,700            | 0.1%                                | \$3.89                 | 28.0%                       | 157.5%                   | 11,088                             | 277,200                            | 2,391                                      | 59,775            | 0.1%                                | \$3.00                 | 23.4%                       | 3.1%                     | 2,603                                      | 65,075            | 0.1%                                | \$3.26                 |
| GOGEBIC   | 411,600           | 0.6%                                | \$20.91                | 21.1%                       | 18.2%                    | 77,960                             | 1,949,000                          | 40,312                                     | 1,007,800         | 1.5%                                | \$51.19                | 54.8%                       | 1.5%                     | 7,533                                      | 188,325           | 0.2%                                | \$9.57                 |
| GR. TRAV. | 1,170,050         | 1.6%                                | \$21.31                | 14.2%                       | -36.9%                   | 328,838                            | 8,220,950                          | 51,541                                     | 1,288,525         | 2.0%                                | \$23.47                | 12.1%                       | -15.5%                   | 96,064                                     | 2,401,600         | 2.9%                                | \$43.75                |

| COUNTY    | SALES REVENUES | PERCENT OF TOTAL CAPITA |          | CHANGE TOTAL 84(4) TO 85(4) | TOTAL 1985 |         | HOTEL/ MOTEL 1986(1) |         | PERCENT OF TOTAL CAPITA |      | CHANGE 85(1) TO 86(1) | HOTEL/ MOTEL 1986(2) |        | SALES REVENUES | PERCENT OF TOTAL CAPITA |      |         |
|-----------|----------------|-------------------------|----------|-----------------------------|------------|---------|----------------------|---------|-------------------------|------|-----------------------|----------------------|--------|----------------|-------------------------|------|---------|
|           |                | SALES TAX               | YEAR     |                             | SALES      | TAX     | SALES                | TAX     | SALES                   | TAX  |                       | SALES                | TAX    |                |                         |      |         |
|           |                |                         |          |                             |            |         |                      |         |                         |      |                       |                      |        |                |                         |      |         |
| GRATIOT   | 10,400         | 0.0%                    | \$0.26   | 21.7%                       | -54.1%     | 1,915   | 47,875               | 399     | 9,975                   | 0.0% | \$0.25                | 14.7%                | -31.1% | 1,410          | 35,250                  | 0.0% | \$0.87  |
| HILLSDALE | 41,850         | 0.1%                    | \$0.99   | 43.9%                       | ERR        | 3,816   | 95,400               | 1,458   | 36,450                  | 0.1% | \$0.87                | 18.1%                | 216.2% | 1,717          | 42,925                  | 0.1% | \$1.02  |
| HOUGHTON  | 354,925        | 0.5%                    | \$9.37   | 20.8%                       | -0.3%      | 68,398  | 1,709,950            | 11,127  | 278,175                 | 0.4% | \$7.35                | 14.8%                | 22.9%  | 20,346         | 508,650                 | 0.6% | \$13.43 |
| MURON     | 285,650        | 0.4%                    | \$7.83   | 19.9%                       | -1.6%      | 57,311  | 1,432,775            | 10,714  | 267,850                 | 0.4% | \$7.35                | 16.8%                | -6.4%  | 15,408         | 385,200                 | 0.5% | \$10.57 |
| INGHAM    | 858,450        | 1.2%                    | \$3.12   | 23.1%                       | -0.4%      | 148,633 | 3,715,825            | 88,457  | 2,211,425               | 3.3% | \$8.03                | 24.5%                | 102.1% | 108,899        | 2,722,475               | 3.3% | \$9.88  |
| IONIA     | 129,275        | 0.2%                    | \$2.49   | 19.1%                       | -17.3%     | 27,033  | 675,825              | 4,638   | 115,950                 | 0.2% | \$2.24                | 17.8%                | -5.0%  | 7,629          | 190,725                 | 0.2% | \$3.68  |
| IOSCO     | 172,575        | 0.2%                    | \$4.09   | 23.6%                       | 102.3%     | 29,210  | 730,250              | 4,782   | 119,550                 | 0.2% | \$4.22                | 11.8%                | 4.6%   | 10,910         | 272,750                 | 0.3% | \$9.62  |
| IRON      | 50,175         | 0.1%                    | \$3.68   | 27.1%                       | -21.6%     | 7,393   | 184,825              | 1,065   | 26,625                  | 0.0% | \$1.95                | 15.1%                | 8.7%   | 2,175          | 54,375                  | 0.1% | \$3.99  |
| ISABELLA  | 534,425        | 0.7%                    | \$9.88   | 21.4%                       | 0.9%       | 99,804  | 2,495,100            | 22,621  | 565,525                 | 0.9% | \$10.45               | 23.3%                | -1.0%  | 25,337         | 633,425                 | 0.8% | \$11.71 |
| JACKSON   | 581,850        | 0.8%                    | \$3.84   | 22.5%                       | 31.2%      | 103,275 | 2,581,875            | 21,141  | 528,525                 | 0.8% | \$3.49                | 21.3%                | 13.8%  | 29,166         | 729,150                 | 0.9% | \$4.81  |
| KALAMAZOO | 715,400        | 1.0%                    | \$3.37   | 25.3%                       | -43.2%     | 113,314 | 2,832,850            | 28,482  | 712,050                 | 1.1% | \$3.35                | 21.1%                | -13.2% | 21,885         | 547,125                 | 0.7% | \$2.58  |
| KALKASKA  | 172,375        | 0.2%                    | \$15.74  | 27.2%                       | 74.6%      | 25,395  | 634,875              | 4,264   | 106,600                 | 0.2% | \$9.73                | 26.0%                | 1.6%   | 4,597          | 114,925                 | 0.1% | \$10.49 |
| KENT      | 5,787,175      | 8.0%                    | \$13.02  | 28.7%                       | -0.9%      | 805,444 | 20,136,100           | 216,600 | 5,415,000               | 8.2% | \$12.18               | 22.9%                | 19.4%  | 230,914        | 5,772,850               | 7.0% | \$12.99 |
| KEMEENAW  | 60,175         | 0.1%                    | \$30.65  | 13.0%                       | -2.9%      | 18,485  | 462,125              | 3,331   | 83,275                  | 0.1% | \$42.42               | 16.2%                | 2.0%   | 3,255          | 81,375                  | 0.1% | \$41.45 |
| LAKE      | 30,775         | 0.0%                    | \$3.99   | 17.9%                       | -54.8%     | 6,861   | 171,525              | 525     | 13,125                  | 0.0% | \$1.70                | 7.8%                 | -38.1% | 1,768          | 44,200                  | 0.1% | \$5.73  |
| LAPEER    | 12,450         | 0.0%                    | \$0.18   | 20.9%                       | 260.9%     | 2,378   | 59,450               | 577     | 14,425                  | 0.0% | \$0.21                | 5.0%                 | -10.0% | 3,120          | 78,000                  | 0.1% | \$1.11  |
| LEELANAU  | 447,575        | 0.6%                    | \$31.95  | 15.2%                       | 70.3%      | 117,702 | 2,942,550            | 30,558  | 763,950                 | 1.2% | \$54.54               | 23.6%                | 36.0%  | 18,156         | 453,900                 | 0.5% | \$32.41 |
| LENAWEE   | 246,675        | 0.3%                    | \$2.74   | 15.6%                       | -49.2%     | 63,312  | 1,582,800            | 5,577   | 139,425                 | 0.2% | \$1.55                | 38.0%                | -66.4% | 3,644          | 91,100                  | 0.1% | \$1.01  |
| LIV.      | 36,500         | 0.1%                    | \$0.36   | 6.9%                        | -89.2%     | 21,035  | 525,875              | 336     | 8,400                   | 0.0% | \$0.08                | 6.1%                 | -96.6% | 2,903          | 72,575                  | 0.1% | \$0.72  |
| LUCE      | 31,550         | 0.0%                    | \$4.74   | 15.4%                       | -6.0%      | 8,180   | 204,500              | 743     | 18,575                  | 0.0% | \$2.79                | 11.1%                | -10.9% | 1,584          | 39,600                  | 0.0% | \$5.95  |
| MACKINAC  | 1,495,150      | 2.1%                    | \$146.90 | 11.2%                       | -6.4%      | 535,804 | 13,395,100           | 1,702   | 42,550                  | 0.1% | \$4.18                | 0.2%                 | 7.2%   | 167,626        | 4,190,650               | 5.1% | \$11.74 |
| MACOMB    | 1,284,800      | 1.8%                    | \$1.85   | 25.9%                       | -32.3%     | 198,195 | 4,954,875            | 44,022  | 1,100,550               | 1.7% | \$1.58                | 24.7%                | -16.4% | 44,987         | 1,124,675               | 1.4% | \$1.62  |
| MAHISTEE  | 232,350        | 0.3%                    | \$10.09  | 16.2%                       | 12.8%      | 57,331  | 1,433,275            | 5,538   | 138,450                 | 0.2% | \$6.01                | 11.3%                | -15.7% | 11,922         | 298,050                 | 0.4% | \$12.95 |
| MARQUETTE | 534,050        | 0.7%                    | \$7.21   | 21.1%                       | -12.3%     | 101,436 | 2,535,900            | 17,681  | 442,025                 | 0.7% | \$5.97                | 17.0%                | 0.9%   | 26,467         | 661,675                 | 0.8% | \$8.93  |
| MASON     | 60,600         | 0.1%                    | \$2.30   | 16.1%                       | -21.5%     | 15,090  | 377,250              | 2,227   | 55,675                  | 0.1% | \$2.11                | 9.3%                 | 53.9%  | 4,918          | 122,950                 | 0.1% | \$4.66  |
| MECOSTA   | 208,175        | 0.3%                    | \$5.63   | 24.6%                       | -5.0%      | 33,891  | 847,275              | 7,359   | 183,975                 | 0.3% | \$4.98                | 20.7%                | 2.5%   | 9,047          | 226,175                 | 0.3% | \$6.12  |
| MEMORINEE | 20,550         | 0.0%                    | \$0.78   | 24.6%                       | -33.0%     | 3,347   | 83,675               | 390     | 9,750                   | 0.0% | \$0.37                | 8.7%                 | -17.5% | 841            | 21,025                  | 0.0% | \$0.80  |
| MIDLAND   | 635,250        | 0.9%                    | \$8.63   | 27.8%                       | 1.4%       | 91,425  | 2,285,625            | 21,605  | 540,125                 | 0.8% | \$7.34                | 23.9%                | -2.3%  | 21,672         | 541,800                 | 0.7% | \$7.36  |

| COUNTY     | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4) TO<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1) TO<br>86(1) | MOTEL/<br>MOTEL<br>SALES<br>TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES |
|------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|------------------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|
| MISSAUKEE  | 6,075             | 0.0%                                | \$0.61                 | 42.2%                       | 8000.0%                     | 576                                | 14,400                             | 43                                         | 1,075             | 0.0%                                | \$0.11                 | 2.6%                        | -18.9%                      | 396                                        | 9,900             | 0.0%                                | \$0.99                 |
| MONROE     | 398,575           | 0.6%                                | \$2.96                 | 28.1%                       | -24.1%                      | 56,677                             | 1,416,925                          | 15,438                                     | 385,950           | 0.6%                                | \$2.87                 | 23.7%                       | 23.9%                       | 17,999                                     | 449,975           | 0.5%                                | \$3.34                 |
| MONTCALM   | 83,625            | 0.1%                                | \$1.76                 | 27.3%                       | 59.6%                       | 12,256                             | 306,400                            | 3,067                                      | 76,675            | 0.1%                                | \$1.61                 | 24.5%                       | 44.8%                       | 3,860                                      | 96,500            | 0.1%                                | \$2.03                 |
| MONTM.     | 35,925            | 0.0%                                | \$4.80                 | 17.6%                       | 147.3%                      | 8,162                              | 204,050                            | 1,235                                      | 30,875            | 0.0%                                | \$4.12                 | 15.0%                       | -3.1%                       | 2,007                                      | 50,175            | 0.1%                                | \$6.70                 |
| MUSKEGON   | 158,000           | 0.2%                                | \$1.00                 | 19.0%                       | 89.3%                       | 33,178                             | 829,450                            | 4,696                                      | 117,400           | 0.2%                                | \$0.74                 | 16.9%                       | -24.8%                      | 7,466                                      | 186,650           | 0.2%                                | \$1.18                 |
| NEWAYGO    | 52,175            | 0.1%                                | \$1.49                 | 28.1%                       | 23.3%                       | 7,438                              | 185,950                            | 792                                        | 19,800            | 0.0%                                | \$0.57                 | 14.4%                       | -27.5%                      | 1,798                                      | 44,950            | 0.1%                                | \$1.29                 |
| OAKLAND    | 10,550,075        | 14.6%                               | \$10.43                | 29.6%                       | 26.6%                       | 1,424,213                          | 35,605,325                         | 412,234                                    | 10,305,850        | 15.6%                               | \$10.19                | 21.8%                       | 31.1%                       | 512,020                                    | 12,800,500        | 15.3%                               | \$12.65                |
| OCEANA     | 8,200             | 0.0%                                | \$0.37                 | 3.5%                        | -20.8%                      | 9,299                              | 232,475                            | 158                                        | 3,950             | 0.0%                                | \$0.18                 | 3.0%                        | -82.9%                      | 1,643                                      | 41,075            | 0.0%                                | \$1.87                 |
| OGEMAW     | 79,425            | 0.1%                                | \$4.83                 | 21.4%                       | 26.1%                       | 14,871                             | 371,775                            | 1,828                                      | 45,700            | 0.1%                                | \$2.78                 | 12.2%                       | -29.0%                      | 3,983                                      | 99,575            | 0.1%                                | \$6.06                 |
| ONTONAGON  | 54,150            | 0.1%                                | \$5.49                 | 26.0%                       | -44.8%                      | 8,338                              | 208,450                            | 1,746                                      | 43,650            | 0.1%                                | \$4.43                 | 21.8%                       | -16.4%                      | 1,529                                      | 38,225            | 0.0%                                | \$3.88                 |
| OSCEOLA    | 52,175            | 0.1%                                | \$2.76                 | 27.2%                       | 44.0%                       | 7,665                              | 191,625                            | 2,391                                      | 59,775            | 0.1%                                | \$3.16                 | 17.6%                       | 77.5%                       | 2,843                                      | 71,075            | 0.1%                                | \$3.76                 |
| OSCODA     | 51,275            | 0.1%                                | \$7.48                 | 15.2%                       | -49.9%                      | 13,480                             | 337,000                            | 1,452                                      | 36,300            | 0.1%                                | \$5.29                 | 21.1%                       | -49.2%                      | 1,557                                      | 38,925            | 0.0%                                | \$5.68                 |
| OTSEGO     | 359,925           | 0.5%                                | \$24.01                | 20.4%                       | -10.8%                      | 70,679                             | 1,766,975                          | 14,250                                     | 356,250           | 0.5%                                | \$23.76                | 23.0%                       | -14.3%                      | 12,318                                     | 307,950           | 0.4%                                | \$20.54                |
| OTTAWA     | 1,246,075         | 1.7%                                | \$7.93                 | 19.6%                       | -13.2%                      | 254,316                            | 6,357,900                          | 43,297                                     | 1,082,425         | 1.6%                                | \$6.89                 | 20.2%                       | 3.3%                        | 57,517                                     | 1,437,925         | 1.7%                                | \$9.15                 |
| PRES. IS.  | 62,550            | 0.1%                                | \$4.38                 | 18.8%                       | -34.7%                      | 13,330                             | 333,250                            | 1,774                                      | 44,350            | 0.1%                                | \$3.11                 | 15.5%                       | -19.7%                      | 3,483                                      | 87,075            | 0.1%                                | \$6.10                 |
| ROSCOMMON  | 621,950           | 0.9%                                | \$37.98                | 22.6%                       | -3.7%                       | 109,859                            | 2,746,475                          | 28,104                                     | 702,600           | 1.1%                                | \$42.91                | 18.5%                       | 39.1%                       | 35,857                                     | 896,425           | 1.1%                                | \$54.75                |
| SAGINAW    | 830,925           | 1.2%                                | \$3.64                 | 26.7%                       | -17.5%                      | 124,604                            | 3,115,100                          | 19,587                                     | 489,675           | 0.7%                                | \$2.15                 | 17.5%                       | -24.3%                      | 24,719                                     | 617,975           | 0.7%                                | \$2.71                 |
| ST. CLAIR  | 848,625           | 1.2%                                | \$6.11                 | 22.9%                       | 2.1%                        | 148,515                            | 3,712,875                          | 26,241                                     | 656,025           | 1.0%                                | \$4.73                 | 16.9%                       | 0.2%                        | 41,067                                     | 1,026,675         | 1.2%                                | \$7.40                 |
| ST. JOSEPH | 252,325           | 0.4%                                | \$4.50                 | 19.2%                       | -16.8%                      | 52,611                             | 1,315,275                          | 5,857                                      | 146,425           | 0.2%                                | \$2.61                 | 24.9%                       | -51.1%                      | 6,428                                      | 160,700           | 0.2%                                | \$2.87                 |
| SANILAC    | 237,050           | 0.3%                                | \$5.81                 | 26.0%                       | 40.0%                       | 36,504                             | 912,600                            | 7,283                                      | 182,075           | 0.3%                                | \$4.46                 | 19.2%                       | 7.1%                        | 9,836                                      | 245,900           | 0.3%                                | \$6.03                 |
| SCHCRFT.   | 131,600           | 0.2%                                | \$15.35                | 20.9%                       | 10.5%                       | 25,206                             | 630,150                            | 3,958                                      | 98,950            | 0.1%                                | \$11.54                | 13.4%                       | 7.7%                        | 5,866                                      | 146,650           | 0.2%                                | \$17.10                |
| SHIAWASSE  | 400               | 0.0%                                | \$0.01                 | 1.6%                        | -33.3%                      | 1,014                              | 25,350                             | 4                                          | 100               | 0.0%                                | \$0.00                 | 0.0%                        | -99.2%                      | 3,687                                      | 92,175            | 0.1%                                | \$1.30                 |
| TUSCOLA    | 27,900            | 0.0%                                | \$0.49                 | 28.4%                       | 25.5%                       | 3,925                              | 98,125                             | 501                                        | 12,525            | 0.0%                                | \$0.22                 | 10.4%                       | -34.4%                      | 1,876                                      | 46,900            | 0.1%                                | \$0.82                 |
| VAN BUREN  | 147,275           | 0.2%                                | \$2.20                 | 14.8%                       | 72.7%                       | 39,732                             | 993,300                            | 3,911                                      | 97,775            | 0.1%                                | \$1.46                 | 10.9%                       | 63.0%                       | 11,358                                     | 283,950           | 0.3%                                | \$4.25                 |
| WASHTENAW  | 1,369,950         | 1.9%                                | \$5.17                 | 25.9%                       | 20.5%                       | 211,548                            | 5,288,700                          | 48,420                                     | 1,210,500         | 1.8%                                | \$4.57                 | 20.3%                       | -10.4%                      | 63,027                                     | 1,575,675         | 1.9%                                | \$5.95                 |
| WAYNE      | 7,459,825         | 10.4%                               | \$3.19                 | 25.3%                       | -16.8%                      | 1,181,523                          | 29,538,075                         | 249,698                                    | 6,242,450         | 9.5%                                | \$2.67                 | 19.1%                       | -6.8%                       | 340,082                                    | 8,502,050         | 10.3%                               | \$3.64                 |
| WEXFORD    | 471,650           | 0.7%                                | \$18.79                | 28.5%                       | 35.4%                       | 66,181                             | 1,654,525                          | 23,536                                     | 588,400           | 0.9%                                | \$23.44                | 33.8%                       | 13.4%                       | 11,644                                     | 291,100           | 0.4%                                | \$11.60                |
| OUT/STATE  | 21,913,100        | 30.4%                               |                        | 27.7%                       | 43.6%                       | 3,165,054                          | 79,126,350                         | 747,960                                    | 18,699,000        | 28.3%                               |                        | 21.2%                       | 1.7%                        | 871,358                                    | 21,783,950        | 26.4%                               |                        |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)<br>85(4) | TOTAL<br>TO SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)<br>86(1) | HOTEL/<br>MOTEL<br>SALES<br>TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|----------------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|
| TOTAL     | 72,035,950        | 100.0%                              |                        | 24.6%                       | 8.4%                     | 11,714,238                       | 292,855,950                        | 2,641,278                                  | 66,031,950        | 100.0%                              |                        | 19.9%                       | 5.4%                     | 3,301,652                                  | 82,541,300        | 100.0%                              |                        |
| COUNTY/AV | 603,890           |                                     | \$5.41                 |                             |                          | 103,002                          | 2,575,055                          | 22,811                                     | 570,277           |                                     | \$5.11                 |                             |                          | 29,281                                     | 732,016           |                                     | \$6.56                 |



| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)<br>86(2) | HOTEL/<br>TO HOTEL<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)<br>86(3) | HOTEL/<br>TO HOTEL<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)<br>86(4) | TOTAL<br>TO SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|----------------------------------|------------------------------------|
| ALCONA    | 14.0%                       | -50.3%                   | 2,652                                         | 66,300            | 0.1%                                | \$6.81                 | 74.9%                       | -16.9%                   | 392                                           | 9,800             | 0.0%                                | \$1.01                 | 11.1%                       | -67.8%                   | 3,539                            | 88,475                             |
| ALGER     | 19.3%                       | -3.2%                    | 6,874                                         | 171,850           | 0.2%                                | \$18.63                | 49.2%                       | -27.0%                   | 1,302                                         | 32,550            | 0.0%                                | \$3.53                 | 9.3%                        | 2.8%                     | 13,969                           | 349,225                            |
| ALLEGAN   | 27.6%                       | 16.4%                    | 21,647                                        | 541,175           | 0.5%                                | \$6.64                 | 30.9%                       | 8.4%                     | 14,924                                        | 373,100           | 0.4%                                | \$4.57                 | 21.3%                       | -4.6%                    | 70,065                           | 1,751,625                          |
| ALPENA    | 21.3%                       | 9.4%                     | 17,652                                        | 441,300           | 0.4%                                | \$13.66                | 45.0%                       | 119.6%                   | 7,201                                         | 180,025           | 0.2%                                | \$5.57                 | 18.3%                       | -0.5%                    | 39,266                           | 981,650                            |
| ANTRIM    | 28.6%                       | 177.6%                   | 59,781                                        | 1,494,525         | 1.5%                                | \$92.29                | 41.4%                       | 22.6%                    | 19,576                                        | 489,400           | 0.6%                                | \$30.22                | 13.6%                       | 10.8%                    | 144,325                          | 3,608,125                          |
| ARENAC    | 33.0%                       | -91.3%                   | 1,019                                         | 25,475            | 0.0%                                | \$1.73                 | 39.7%                       | -54.3%                   | 257                                           | 6,425             | 0.0%                                | \$0.44                 | 10.0%                       | -79.4%                   | 2,567                            | 64,175                             |
| BARAGA    | 35.5%                       | 117.8%                   | 1,351                                         | 33,775            | 0.0%                                | \$3.98                 | 34.5%                       | -32.7%                   | 361                                           | 9,025             | 0.0%                                | \$1.06                 | 9.2%                        | -69.0%                   | 3,916                            | 97,900                             |
| BARRY     | 36.6%                       | 117.0%                   | 1,599                                         | 39,975            | 0.0%                                | \$0.87                 | 42.1%                       | -14.2%                   | 548                                           | 13,700            | 0.0%                                | \$0.30                 | 14.4%                       | 2390.9%                  | 3,801                            | 95,025                             |
| BAY       | 22.6%                       | 68.9%                    | 7,672                                         | 191,800           | 0.2%                                | \$1.60                 | 37.4%                       | 229.3%                   | 5,682                                         | 142,050           | 0.2%                                | \$1.18                 | 27.7%                       | 109.0%                   | 20,518                           | 512,950                            |
| BENZIE    | 21.7%                       | 28.9%                    | 12,121                                        | 303,025           | 0.3%                                | \$27.04                | 47.7%                       | -5.1%                    | 4,730                                         | 118,250           | 0.1%                                | \$10.55                | 18.6%                       | -18.5%                   | 25,432                           | 635,800                            |
| BERRIEN   | 24.9%                       | 10.6%                    | 45,888                                        | 1,147,200         | 1.2%                                | \$6.70                 | 33.4%                       | 27.2%                    | 37,598                                        | 939,950           | 1.1%                                | \$5.49                 | 27.4%                       | 16.9%                    | 137,354                          | 3,433,850                          |
| BRANCH    | 28.9%                       | 12.9%                    | 7,295                                         | 182,375           | 0.2%                                | \$4.54                 | 25.0%                       | -9.9%                    | 7,485                                         | 187,125           | 0.2%                                | \$4.66                 | 25.7%                       | 13.8%                    | 29,142                           | 728,550                            |
| CALHOUN   | 19.7%                       | 23.1%                    | 19,659                                        | 491,475           | 0.5%                                | \$3.47                 | 34.9%                       | 71.1%                    | 16,790                                        | 419,750           | 0.5%                                | \$2.97                 | 29.8%                       | 66.1%                    | 56,391                           | 1,409,775                          |
| CASS      | 29.8%                       | -56.7%                   | 278                                           | 6,950             | 0.0%                                | \$0.14                 | 52.1%                       | -76.4%                   | 0                                             | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                  | 534                              | 13,350                             |
| CHARLVX.  | 12.8%                       | -5.6%                    | 63,906                                        | 1,597,650         | 1.6%                                | \$80.26                | 26.5%                       | -4.8%                    | 53,156                                        | 1,328,900         | 1.6%                                | \$66.76                | 22.0%                       | 3.3%                     | 241,444                          | 6,036,100                          |
| CHEBOYGAN | 24.8%                       | 7.7%                     | 10,136                                        | 253,400           | 0.3%                                | \$12.27                | 41.2%                       | -7.1%                    | 4,174                                         | 104,350           | 0.1%                                | \$5.05                 | 17.0%                       | -21.2%                   | 24,589                           | 614,725                            |
| CHIPPEWA  | 22.3%                       | -9.7%                    | 25,856                                        | 646,400           | 0.7%                                | \$22.27                | 53.8%                       | -17.6%                   | 7,772                                         | 194,300           | 0.2%                                | \$6.69                 | 16.2%                       | -13.8%                   | 48,099                           | 1,202,475                          |
| CLARE     | 24.1%                       | -1.2%                    | 16,190                                        | 404,750           | 0.4%                                | \$16.99                | 30.3%                       | 3.3%                     | 13,437                                        | 335,925           | 0.4%                                | \$14.10                | 25.1%                       | -1.3%                    | 53,444                           | 1,336,100                          |
| CLINTON   | 0.2%                        | -99.6%                   | 0                                             | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                      | 431                                           | 10,775            | 0.0%                                | \$0.19                 | 99.8%                       | ERR                      | 432                              | 10,800                             |
| CRAWFORD  | 27.2%                       | -11.7%                   | 24,807                                        | 620,175           | 0.6%                                | \$65.52                | 30.7%                       | -1.9%                    | 18,460                                        | 461,500           | 0.5%                                | \$48.76                | 22.8%                       | 7.8%                     | 80,822                           | 2,020,550                          |
| DELTA     | 19.0%                       | -34.7%                   | 10,392                                        | 259,800           | 0.3%                                | \$6.67                 | 34.2%                       | -59.0%                   | 9,349                                         | 233,725           | 0.3%                                | \$6.00                 | 30.8%                       | 35.5%                    | 30,348                           | 758,700                            |
| DICKINSON | 24.0%                       | -21.3%                   | 6,607                                         | 165,175           | 0.2%                                | \$6.52                 | 25.4%                       | -24.0%                   | 6,987                                         | 174,675           | 0.2%                                | \$6.89                 | 26.9%                       | -8.3%                    | 25,990                           | 649,750                            |
| EATON     | 26.9%                       | 23.4%                    | 26,848                                        | 671,200           | 0.7%                                | \$7.60                 | 20.2%                       | 24.0%                    | 39,860                                        | 996,500           | 1.2%                                | \$11.28                | 30.0%                       | 14.8%                    | 132,973                          | 3,324,325                          |
| EMMET     | 14.6%                       | -4.9%                    | 56,572                                        | 1,414,300         | 1.4%                                | \$61.51                | 50.9%                       | -2.7%                    | 18,817                                        | 470,425           | 0.6%                                | \$20.46                | 16.9%                       | 13.6%                    | 111,119                          | 2,777,975                          |
| GENESSE   | 27.1%                       | -5.0%                    | 50,922                                        | 1,273,050         | 1.3%                                | \$2.83                 | 27.7%                       | -5.0%                    | 41,057                                        | 1,026,425         | 1.2%                                | \$2.28                 | 22.4%                       | -14.5%                   | 183,570                          | 4,589,250                          |
| GLADWIN   | 25.5%                       | -5.7%                    | 2,678                                         | 66,950            | 0.1%                                | \$3.35                 | 26.2%                       | -7.6%                    | 2,532                                         | 63,300            | 0.1%                                | \$3.17                 | 24.8%                       | -18.5%                   | 10,204                           | 255,100                            |
| GOGEBIC   | 10.2%                       | -8.5%                    | 10,536                                        | 263,400           | 0.3%                                | \$13.38                | 14.3%                       | -22.4%                   | 15,207                                        | 380,175           | 0.4%                                | \$19.31                | 20.7%                       | -7.6%                    | 73,588                           | 1,839,700                          |
| GR. TRAV. | 22.6%                       | 16.5%                    | 188,185                                       | 4,704,625         | 4.8%                                | \$85.70                | 44.2%                       | 35.8%                    | 90,171                                        | 2,254,275         | 2.6%                                | \$41.06                | 21.2%                       | 92.7%                    | 425,961                          | 10,649,025                         |

| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)<br>86(2) | HOTEL/<br>TO HOTEL<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)<br>86(3) | HOTEL/<br>TO HOTEL<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-------------------------------|------------------------------------|
| GRATOIT   | 51.9%                       | 222.7%                   | 532                                           | 13,300            | 0.0%                         | \$0.33                 | 19.6%                       | 10.1%                    | 376                                           | 9,400             | 0.0%                         | \$0.23                 | 13.8%                       | -9.6%                    | 2,717                         | 67,925                             |
| HILLSDALE | 21.3%                       | 316.7%                   | 1,946                                         | 48,650            | 0.0%                         | \$1.16                 | 24.1%                       | 53.7%                    | 2,947                                         | 73,675            | 0.1%                         | \$1.75                 | 36.5%                       | 76.0%                    | 8,068                         | 201,700                            |
| HOUGHTON  | 27.1%                       | 17.9%                    | 28,505                                        | 712,625           | 0.7%                         | \$18.82                | 38.0%                       | 2.2%                     | 15,068                                        | 376,700           | 0.4%                         | \$9.95                 | 20.1%                       | 6.1%                     | 75,046                        | 1,876,150                          |
| MURON     | 24.1%                       | 3.3%                     | 23,702                                        | 592,550           | 0.6%                         | \$16.25                | 37.1%                       | 21.4%                    | 14,093                                        | 352,325           | 0.4%                         | \$9.66                 | 22.0%                       | 23.3%                    | 63,917                        | 1,597,925                          |
| INGHAM    | 30.2%                       | 204.6%                   | 69,467                                        | 1,736,675         | 1.8%                         | \$6.30                 | 19.3%                       | 99.8%                    | 93,828                                        | 2,345,700         | 2.7%                         | \$8.51                 | 26.0%                       | 173.2%                   | 360,651                       | 9,016,275                          |
| IONIA     | 29.3%                       | -8.3%                    | 9,058                                         | 226,450           | 0.2%                         | \$4.37                 | 34.8%                       | 4.5%                     | 4,677                                         | 116,925           | 0.1%                         | \$2.26                 | 18.0%                       | -9.6%                    | 26,002                        | 650,050                            |
| IOSCO     | 26.9%                       | 51.6%                    | 17,166                                        | 429,150           | 0.4%                         | \$15.14                | 42.4%                       | 62.9%                    | 7,630                                         | 190,750           | 0.2%                         | \$6.73                 | 18.8%                       | 10.5%                    | 40,488                        | 1,012,200                          |
| IRON      | 30.9%                       | 1.6%                     | 2,406                                         | 60,150            | 0.1%                         | \$4.41                 | 34.1%                       | 6.2%                     | 1,403                                         | 35,075            | 0.0%                         | \$2.57                 | 19.9%                       | -30.1%                   | 7,049                         | 176,225                            |
| ISABELLA  | 26.1%                       | 3.0%                     | 24,422                                        | 610,550           | 0.6%                         | \$11.28                | 25.2%                       | -21.1%                   | 24,536                                        | 613,400           | 0.7%                         | \$11.34                | 25.3%                       | 14.8%                    | 96,916                        | 2,422,900                          |
| JACKSON   | 29.4%                       | 0.7%                     | 25,083                                        | 627,075           | 0.6%                         | \$4.14                 | 25.2%                       | -22.7%                   | 23,982                                        | 599,550           | 0.7%                         | \$3.96                 | 24.1%                       | 3.0%                     | 99,372                        | 2,484,300                          |
| KALAMAZOO | 16.2%                       | -17.3%                   | 43,812                                        | 1,095,300         | 1.1%                         | \$5.16                 | 32.5%                       | 72.3%                    | 40,791                                        | 1,019,775         | 1.2%                         | \$4.80                 | 30.2%                       | 42.5%                    | 134,970                       | 3,374,250                          |
| KALKASKA  | 28.0%                       | -39.0%                   | 4,807                                         | 120,175           | 0.1%                         | \$10.97                | 29.3%                       | -29.0%                   | 2,751                                         | 68,775            | 0.1%                         | \$6.28                 | 16.8%                       | -60.1%                   | 16,419                        | 410,475                            |
| KENT      | 24.4%                       | 11.0%                    | 210,929                                       | 5,273,225         | 5.3%                         | \$11.86                | 22.3%                       | 14.3%                    | 288,163                                       | 7,204,075         | 8.4%                         | \$16.21                | 30.4%                       | 24.5%                    | 946,606                       | 23,665,150                         |
| KEWEENAW  | 15.8%                       | 13.1%                    | 10,862                                        | 271,550           | 0.3%                         | \$138.33               | 52.9%                       | 9.3%                     | 3,095                                         | 77,375            | 0.1%                         | \$39.42                | 15.1%                       | 28.6%                    | 20,543                        | 513,575                            |
| LAKE      | 26.4%                       | -34.0%                   | 3,041                                         | 76,025            | 0.1%                         | \$9.86                 | 45.3%                       | 44.6%                    | 1,375                                         | 34,375            | 0.0%                         | \$4.46                 | 20.5%                       | 11.7%                    | 6,709                         | 167,725                            |
| LAPEER    | 27.2%                       | 405.7%                   | 4,737                                         | 118,425           | 0.1%                         | \$1.69                 | 41.3%                       | 661.6%                   | 3,048                                         | 76,200            | 0.1%                         | \$1.09                 | 26.5%                       | 512.0%                   | 11,482                        | 287,050                            |
| LEELANAU  | 14.0%                       | -7.4%                    | 62,852                                        | 1,571,300         | 1.6%                         | \$112.18               | 48.5%                       | 8.9%                     | 18,098                                        | 452,450           | 0.5%                         | \$32.30                | 14.0%                       | 1.1%                     | 129,664                       | 3,241,600                          |
| LENAWEE   | 24.8%                       | -81.2%                   | 2,500                                         | 62,500            | 0.1%                         | \$0.69                 | 17.0%                       | -85.7%                   | 2,953                                         | 73,825            | 0.1%                         | \$0.82                 | 20.1%                       | -70.1%                   | 14,674                        | 366,850                            |
| LIV.      | 53.1%                       | -63.9%                   | 1,081                                         | 27,025            | 0.0%                         | \$0.27                 | 19.8%                       | -34.6%                   | 1,148                                         | 28,700            | 0.0%                         | \$0.29                 | 21.0%                       | -21.4%                   | 5,468                         | 136,700                            |
| LUCE      | 23.7%                       | 10.0%                    | 3,064                                         | 76,600            | 0.1%                         | \$11.50                | 45.8%                       | -34.0%                   | 1,300                                         | 32,500            | 0.0%                         | \$4.88                 | 19.4%                       | 3.0%                     | 6,691                         | 167,275                            |
| MACKINAC  | 24.2%                       | 31.9%                    | 455,021                                       | 11,375,525        | 11.5%                        | \$1,117.66             | 65.8%                       | 31.0%                    | 67,314                                        | 1,682,850         | 2.0%                         | \$165.34               | 9.7%                        | 12.6%                    | 691,663                       | 17,291,575                         |
| MACOMB    | 25.2%                       | -11.2%                   | 42,115                                        | 1,052,875         | 1.1%                         | \$1.52                 | 23.6%                       | -3.2%                    | 47,271                                        | 1,181,775         | 1.4%                         | \$1.70                 | 26.5%                       | -8.0%                    | 178,395                       | 4,459,875                          |
| MANISTEE  | 24.3%                       | -25.2%                   | 24,453                                        | 611,325           | 0.6%                         | \$26.56                | 49.8%                       | -4.2%                    | 7,180                                         | 179,500           | 0.2%                         | \$7.80                 | 14.6%                       | -22.7%                   | 49,093                        | 1,227,325                          |
| MARQUETTE | 25.4%                       | -4.6%                    | 33,838                                        | 845,950           | 0.9%                         | \$11.42                | 32.4%                       | -2.8%                    | 26,307                                        | 657,675           | 0.8%                         | \$8.88                 | 25.2%                       | 23.1%                    | 104,293                       | 2,607,325                          |
| MASON     | 20.5%                       | 31.6%                    | 12,889                                        | 322,225           | 0.3%                         | \$12.22                | 53.6%                       | 72.2%                    | 3,993                                         | 99,825            | 0.1%                         | \$3.79                 | 16.6%                       | 64.7%                    | 24,027                        | 600,675                            |
| MECOSTA   | 25.5%                       | 1.5%                     | 9,325                                         | 233,125           | 0.2%                         | \$6.31                 | 26.3%                       | -1.5%                    | 9,787                                         | 244,675           | 0.3%                         | \$6.62                 | 27.6%                       | 17.5%                    | 35,518                        | 887,950                            |
| MENOMINEE | 18.8%                       | -26.5%                   | 1,706                                         | 42,650            | 0.0%                         | \$1.63                 | 38.2%                       | 87.9%                    | 1,532                                         | 38,300            | 0.0%                         | \$1.46                 | 34.3%                       | 86.4%                    | 4,469                         | 111,725                            |
| MIDLAND   | 24.0%                       | -6.7%                    | 20,394                                        | 509,850           | 0.5%                         | \$6.93                 | 22.5%                       | -1.3%                    | 26,810                                        | 670,250           | 0.8%                         | \$9.11                 | 29.6%                       | 5.5%                     | 90,481                        | 2,262,025                          |

| COUNTY     | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)<br>86(2) | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)<br>86(3) | HOTEL/<br>TO MOTEL<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)<br>86(4) | TOTAL<br>TO SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|----------------------------------|------------------------------------|
| MISSAUKEE  | 23.7%                       | 284.5%                   | 984                                           | 24,600            | 0.0%                         | \$2.46                 | 58.9%                       | 455.9%                   | 247                                           | 6,175             | 0.0%                         | \$0.62                 | 14.8%                       | 1.6%                     | 1,670                            | 41,750                             |
| MONROE     | 27.6%                       | 26.6%                    | 15,586                                        | 389,650           | 0.4%                         | \$2.89                 | 23.9%                       | 10.9%                    | 16,125                                        | 403,125           | 0.5%                         | \$2.99                 | 24.8%                       | 1.1%                     | 65,148                           | 1,628,700                          |
| MONTCALM   | 30.8%                       | 20.3%                    | 4,015                                         | 100,375           | 0.1%                         | \$2.11                 | 32.0%                       | 12.0%                    | 1,597                                         | 39,925            | 0.0%                         | \$0.84                 | 12.7%                       | -52.3%                   | 12,539                           | 313,475                            |
| MONTM.     | 24.4%                       | -16.1%                   | 3,034                                         | 75,850            | 0.1%                         | \$10.12                | 37.0%                       | -0.8%                    | 1,935                                         | 48,375            | 0.1%                         | \$6.46                 | 23.6%                       | 34.7%                    | 8,211                            | 205,275                            |
| MUSKEGON   | 26.9%                       | 21.5%                    | 10,991                                        | 274,775           | 0.3%                         | \$1.74                 | 39.6%                       | -24.0%                   | 4,592                                         | 114,800           | 0.1%                         | \$0.73                 | 16.6%                       | -27.3%                   | 27,745                           | 693,625                            |
| NEWAYGO    | 32.7%                       | -6.1%                    | 2,414                                         | 60,350            | 0.1%                         | \$1.73                 | 43.9%                       | 3.0%                     | 501                                           | 12,525            | 0.0%                         | \$0.36                 | 9.1%                        | -76.0%                   | 5,505                            | 137,625                            |
| OAKLAND    | 27.1%                       | 51.0%                    | 457,354                                       | 11,433,850        | 11.6%                        | \$11.30                | 24.2%                       | 31.2%                    | 510,265                                       | 12,756,625        | 15.0%                        | \$12.61                | 27.0%                       | 20.9%                    | 1,891,873                        | 47,296,825                         |
| OCEANA     | 30.9%                       | -37.2%                   | 3,491                                         | 87,275            | 0.1%                         | \$3.97                 | 65.6%                       | -35.7%                   | 32                                            | 800               | 0.0%                         | \$0.04                 | 0.6%                        | -90.2%                   | 5,324                            | 133,100                            |
| OGEMAW     | 26.6%                       | 1.9%                     | 6,031                                         | 150,775           | 0.2%                         | \$9.17                 | 40.3%                       | 15.7%                    | 3,118                                         | 77,950            | 0.1%                         | \$4.74                 | 20.8%                       | -1.9%                    | 14,960                           | 374,000                            |
| ONTONAGON  | 19.1%                       | 3.4%                     | 2,693                                         | 67,325            | 0.1%                         | \$6.83                 | 33.6%                       | 3.4%                     | 2,046                                         | 51,150            | 0.1%                         | \$5.19                 | 25.5%                       | -5.5%                    | 8,014                            | 200,350                            |
| OSCEOLA    | 20.9%                       | 20.1%                    | 2,890                                         | 72,250            | 0.1%                         | \$3.82                 | 21.3%                       | 55.0%                    | 5,451                                         | 136,275           | 0.2%                         | \$7.20                 | 40.2%                       | 161.2%                   | 13,575                           | 339,375                            |
| OSCODA     | 22.7%                       | -58.5%                   | 2,659                                         | 66,475            | 0.1%                         | \$9.69                 | 38.7%                       | -44.8%                   | 1,199                                         | 29,975            | 0.0%                         | \$4.37                 | 17.5%                       | -41.5%                   | 6,867                            | 171,675                            |
| OTSEGO     | 19.9%                       | -18.6%                   | 23,944                                        | 598,600           | 0.6%                         | \$39.93                | 38.7%                       | -2.3%                    | 11,406                                        | 285,150           | 0.3%                         | \$19.02                | 18.4%                       | -20.8%                   | 61,918                           | 1,547,950                          |
| OTTAWA     | 26.9%                       | -13.9%                   | 71,719                                        | 1,792,975         | 1.8%                         | \$11.41                | 33.5%                       | -25.1%                   | 41,637                                        | 1,040,925         | 1.2%                         | \$6.62                 | 19.4%                       | -16.5%                   | 214,170                          | 5,354,250                          |
| PRES. IS.  | 30.5%                       | 33.6%                    | 4,804                                         | 120,100           | 0.1%                         | \$8.42                 | 42.1%                       | -20.1%                   | 1,350                                         | 33,750            | 0.0%                         | \$2.37                 | 11.8%                       | -46.0%                   | 11,411                           | 285,275                            |
| ROSCOMMON  | 23.6%                       | 21.9%                    | 55,649                                        | 1,391,225         | 1.4%                         | \$84.97                | 36.7%                       | 57.4%                    | 32,035                                        | 800,875           | 0.9%                         | \$48.91                | 21.1%                       | 28.8%                    | 151,645                          | 3,791,125                          |
| SAGINAW    | 22.1%                       | -18.8%                   | 35,230                                        | 880,750           | 0.9%                         | \$3.86                 | 31.6%                       | 0.5%                     | 32,077                                        | 801,925           | 0.9%                         | \$3.52                 | 28.7%                       | -3.5%                    | 111,613                          | 2,790,325                          |
| ST. CLAIR  | 26.4%                       | 0.9%                     | 49,885                                        | 1,247,125         | 1.3%                         | \$8.98                 | 32.1%                       | 4.6%                     | 38,118                                        | 952,950           | 1.1%                         | \$6.87                 | 24.5%                       | 12.3%                    | 155,311                          | 3,882,775                          |
| ST. JOSEPH | 27.3%                       | -59.4%                   | 6,364                                         | 159,100           | 0.2%                         | \$2.84                 | 27.0%                       | -56.8%                   | 4,908                                         | 122,700           | 0.1%                         | \$2.19                 | 20.8%                       | -51.4%                   | 23,557                           | 588,925                            |
| SANILAC    | 26.0%                       | 8.5%                     | 11,433                                        | 285,825           | 0.3%                         | \$7.01                 | 30.2%                       | 2.5%                     | 9,319                                         | 232,975           | 0.3%                         | \$5.71                 | 24.6%                       | -1.7%                    | 37,871                           | 946,775                            |
| SCHCRFT.   | 19.8%                       | -13.1%                   | 12,339                                        | 308,475           | 0.3%                         | \$35.97                | 41.7%                       | 29.7%                    | 7,450                                         | 186,250           | 0.2%                         | \$21.72                | 25.2%                       | 41.5%                    | 29,613                           | 740,325                            |
| SHIAWASSE  | 33.8%                       | 663.4%                   | 4,810                                         | 120,250           | 0.1%                         | \$1.69                 | 44.1%                       | 3983.3%                  | 2,397                                         | 59,925            | 0.1%                         | \$0.84                 | 22.0%                       | 14881.3%                 | 10,898                           | 272,450                            |
| TUSCOLA    | 38.8%                       | 76.2%                    | 1,698                                         | 42,450            | 0.0%                         | \$0.75                 | 35.1%                       | 73.3%                    | 763                                           | 19,075            | 0.0%                         | \$0.33                 | 15.8%                       | -31.6%                   | 4,838                            | 120,950                            |
| VAN BUREN  | 31.6%                       | -5.8%                    | 18,154                                        | 453,850           | 0.5%                         | \$6.79                 | 50.4%                       | -6.3%                    | 2,577                                         | 64,425            | 0.1%                         | \$0.96                 | 7.2%                        | -56.3%                   | 36,000                           | 900,000                            |
| WASHTENAW  | 26.4%                       | 23.7%                    | 57,959                                        | 1,448,975         | 1.5%                         | \$5.47                 | 24.3%                       | 12.0%                    | 69,019                                        | 1,725,475         | 2.0%                         | \$6.52                 | 28.9%                       | 26.0%                    | 238,425                          | 5,960,625                          |
| WAYNE      | 26.1%                       | 3.0%                     | 329,817                                       | 8,245,425         | 8.4%                         | \$3.53                 | 25.3%                       | 15.7%                    | 384,642                                       | 9,616,050         | 11.3%                        | \$4.11                 | 29.5%                       | 28.9%                    | 1,304,239                        | 32,605,975                         |
| WEXFORD    | 16.7%                       | 6.6%                     | 15,134                                        | 378,350           | 0.4%                         | \$15.07                | 21.7%                       | -3.2%                    | 19,331                                        | 483,275           | 0.6%                         | \$19.25                | 27.8%                       | 2.5%                     | 69,645                           | 1,741,125                          |
| OUT/STATE  | 24.7%                       | 19.3%                    | 885,385                                       | 22,134,625        | 22.4%                        |                        | 25.1%                       | 7.6%                     | 1,029,150                                     | 25,728,750        | 30.2%                        |                        | 29.1%                       | 17.4%                    | 3,533,853                        | 88,346,325                         |

| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)<br>86(2) | HOTEL/<br>TO HOTEL<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)<br>86(3) | HOTEL/<br>TO HOTEL<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)<br>86(4) | TOTAL<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-----------------------------|--------------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|--------------------------|----------------------|------------------------------------|
| TOTAL     | 24.8%                       | 16.5%                    | 3,945,302                   | 98,632,550        | 100.0%                       |                        | 29.7%                       | 13.0%                    | 3,412,999                   | 85,324,975        | 100.0%                       |                        | 25.7%                       | 18.4%                    | 13,301,231           | 332,530,775                        |
| COUNTY/AV |                             |                          | 36,866                      | 921,662           |                              | 98.26                  |                             |                          | 28,721                      | 718,027           |                              | 96.43                  |                             |                          | 117,679              | 2,941,981                          |

**APPENDIX H**

**STATISTICAL ABSTRACT FOR FAMILY RESTAURANTS SALES TAX BY  
QUARTER FOR MICHIGAN COUNTIES 1983-1986**

| COUNTY    | POPULATION | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| 1983(1)   |            |                                   |                   | 1983(2)                             |                        |                             |                                   | 1983(3)           |                                     |                        |                             |                  |                                   |                   |                                     |                        |                             |
| ALCONA    | 9,740      | 4,872                             | 121,800           | 0.0%                                | \$12.51                | 10.4%                       | 11,449                            | 286,225           | 0.0%                                | \$29.39                | 24.3%                       | 135.0%           | 19,210                            | 480,250           | 0.1%                                | \$49.31                | 40.8%                       |
| ALGER     | 9,225      | 6,265                             | 156,625           | 0.0%                                | \$16.98                | 18.9%                       | 7,379                             | 184,475           | 0.0%                                | \$20.00                | 22.2%                       | 17.8%            | 12,527                            | 313,175           | 0.0%                                | \$33.95                | 37.8%                       |
| ALLEGAN   | 81,555     | 86,718                            | 2,167,950         | 0.4%                                | \$26.58                | 18.1%                       | 124,122                           | 3,103,050         | 0.5%                                | \$38.05                | 25.8%                       | 43.1%            | 159,336                           | 3,983,400         | 0.6%                                | \$48.84                | 33.2%                       |
| ALPENA    | 32,315     | 64,630                            | 1,615,750         | 0.3%                                | \$50.00                | 19.2%                       | 84,831                            | 2,120,775         | 0.4%                                | \$65.63                | 25.3%                       | 31.3%            | 104,060                           | 2,601,500         | 0.4%                                | \$80.50                | 31.0%                       |
| ANTRIM    | 16,194     | 17,872                            | 446,800           | 0.1%                                | \$27.59                | 15.1%                       | 27,460                            | 686,500           | 0.1%                                | \$42.39                | 23.1%                       | 53.6%            | 49,946                            | 1,248,650         | 0.2%                                | \$77.11                | 42.1%                       |
| ARENAC    | 14,706     | 9,922                             | 248,050           | 0.0%                                | \$16.87                | 12.4%                       | 21,517                            | 537,925           | 0.1%                                | \$36.58                | 26.9%                       | 116.9%           | 31,494                            | 787,350           | 0.1%                                | \$53.54                | 39.4%                       |
| BARAGA    | 8,484      | 6,767                             | 169,175           | 0.0%                                | \$19.94                | 19.1%                       | 8,446                             | 211,150           | 0.0%                                | \$24.89                | 23.8%                       | 24.8%            | 11,163                            | 279,075           | 0.0%                                | \$32.89                | 31.5%                       |
| BARRY     | 45,781     | 35,627                            | 890,675           | 0.2%                                | \$19.46                | 18.5%                       | 47,789                            | 1,194,725         | 0.2%                                | \$26.10                | 24.8%                       | 34.1%            | 60,888                            | 1,522,200         | 0.2%                                | \$33.25                | 31.6%                       |
| BAY       | 119,881    | 203,964                           | 5,099,100         | 1.0%                                | \$42.53                | 21.8%                       | 235,873                           | 5,896,825         | 1.0%                                | \$49.19                | 25.2%                       | 15.6%            | 249,553                           | 6,238,825         | 1.0%                                | \$52.04                | 26.7%                       |
| BENZIE    | 11,205     | 28,060                            | 701,500           | 0.1%                                | \$62.61                | 15.8%                       | 36,222                            | 905,550           | 0.2%                                | \$80.82                | 20.4%                       | 29.1%            | 76,580                            | 1,914,500         | 0.3%                                | \$170.86               | 43.2%                       |
| BERRIEN   | 171,276    | 177,343                           | 4,433,575         | 0.8%                                | \$25.89                | 19.4%                       | 242,046                           | 6,051,150         | 1.0%                                | \$35.33                | 26.4%                       | 36.5%            | 286,754                           | 7,168,850         | 1.1%                                | \$41.86                | 31.3%                       |
| BRANCH    | 40,188     | 48,792                            | 1,219,800         | 0.2%                                | \$30.35                | 19.9%                       | 60,336                            | 1,508,400         | 0.3%                                | \$37.53                | 24.6%                       | 23.7%            | 69,474                            | 1,736,850         | 0.3%                                | \$43.22                | 28.4%                       |
| CALHOUN   | 141,557    | 715,402                           | 17,885,050        | 3.4%                                | \$126.35               | 23.0%                       | 770,644                           | 19,266,100        | 3.2%                                | \$136.10               | 24.8%                       | 7.7%             | 894,781                           | 22,369,525        | 3.4%                                | \$158.02               | 28.7%                       |
| CASS      | 49,499     | 17,783                            | 444,575           | 0.1%                                | \$8.98                 | 23.1%                       | 19,587                            | 489,675           | 0.1%                                | \$9.89                 | 25.5%                       | 10.1%            | 21,611                            | 540,275           | 0.1%                                | \$10.91                | 28.1%                       |
| CHARLVX.  | 19,907     | 27,463                            | 686,575           | 0.1%                                | \$34.49                | 14.4%                       | 40,154                            | 1,003,850         | 0.2%                                | \$50.43                | 21.0%                       | 46.2%            | 90,266                            | 2,256,650         | 0.3%                                | \$113.36               | 47.3%                       |
| CHEBOYGAN | 20,649     | 18,906                            | 472,650           | 0.1%                                | \$22.89                | 15.9%                       | 29,725                            | 743,125           | 0.1%                                | \$35.99                | 24.9%                       | 57.2%            | 46,225                            | 1,155,625         | 0.2%                                | \$55.97                | 38.8%                       |
| CHIPPEWA  | 29,029     | 49,976                            | 1,249,400         | 0.2%                                | \$43.04                | 13.1%                       | 90,469                            | 2,261,725         | 0.4%                                | \$77.91                | 23.7%                       | 81.0%            | 159,441                           | 3,986,025         | 0.6%                                | \$137.31               | 41.9%                       |
| CLARE     | 23,822     | 24,707                            | 617,675           | 0.1%                                | \$25.93                | 19.3%                       | 32,944                            | 823,600           | 0.1%                                | \$34.57                | 25.7%                       | 33.3%            | 38,915                            | 972,875           | 0.1%                                | \$40.84                | 30.3%                       |
| CLINTON   | 55,893     | 50,983                            | 1,274,575         | 0.2%                                | \$22.80                | 21.9%                       | 58,729                            | 1,468,225         | 0.2%                                | \$26.27                | 25.2%                       | 15.2%            | 64,772                            | 1,619,300         | 0.2%                                | \$28.97                | 27.8%                       |
| CRAWFORD  | 9,465      | 14,591                            | 364,775           | 0.1%                                | \$38.54                | 14.8%                       | 23,334                            | 583,350           | 0.1%                                | \$61.63                | 23.6%                       | 59.9%            | 38,514                            | 962,850           | 0.1%                                | \$101.73               | 39.0%                       |
| DELTA     | 38,947     | 98,170                            | 2,454,250         | 0.5%                                | \$63.02                | 21.8%                       | 112,718                           | 2,817,950         | 0.5%                                | \$72.35                | 25.1%                       | 14.8%            | 137,787                           | 3,444,675         | 0.5%                                | \$88.45                | 30.7%                       |
| DICKINSON | 25,341     | 22,902                            | 572,550           | 0.1%                                | \$22.59                | 21.4%                       | 27,326                            | 683,150           | 0.1%                                | \$26.96                | 25.5%                       | 19.3%            | 31,008                            | 775,200           | 0.1%                                | \$30.59                | 28.9%                       |
| EATON     | 88,337     | 101,727                           | 2,543,175         | 0.5%                                | \$28.79                | 22.8%                       | 117,509                           | 2,937,725         | 0.5%                                | \$33.26                | 26.3%                       | 15.5%            | 117,413                           | 2,935,325         | 0.5%                                | \$33.23                | 26.3%                       |
| EMMET     | 22,992     | 51,791                            | 1,294,775         | 0.2%                                | \$56.31                | 13.8%                       | 86,551                            | 2,163,775         | 0.4%                                | \$94.11                | 23.1%                       | 67.1%            | 178,151                           | 4,453,775         | 0.7%                                | \$193.71               | 47.5%                       |
| GENESSE   | 450,449    | 860,000                           | 21,500,000        | 4.1%                                | \$47.73                | 22.1%                       | 973,751                           | 24,343,775        | 4.0%                                | \$54.04                | 25.0%                       | 13.2%            | 1,042,292                         | 26,057,300        | 4.0%                                | \$57.85                | 26.8%                       |
| GLADWIN   | 19,957     | 22,403                            | 560,075           | 0.1%                                | \$28.06                | 17.4%                       | 34,885                            | 872,125           | 0.1%                                | \$43.70                | 27.1%                       | 55.7%            | 42,213                            | 1,055,325         | 0.2%                                | \$52.88                | 32.7%                       |
| GOGEBIC   | 19,686     | 13,392                            | 334,800           | 0.1%                                | \$17.01                | 23.1%                       | 14,411                            | 360,275           | 0.1%                                | \$18.30                | 24.8%                       | 7.6%             | 16,751                            | 418,775           | 0.1%                                | \$21.27                | 28.9%                       |
| GR. TRAV. | 54,899     | 185,122                           | 4,628,050         | 0.9%                                | \$84.30                | 15.8%                       | 239,453                           | 5,986,325         | 1.0%                                | \$109.04               | 20.5%                       | 29.3%            | 455,695                           | 11,392,375        | 1.8%                                | \$207.52               | 38.9%                       |

| COUNTY    | POPULATION | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
|           |            | 1983(1)                           |                   |                                     |                        |                             |                                   | 1983(2)           |                                     |                        |                             |                  |                                   |                   |                                     |                        |                             |
| GRATOIT   | 40,448     | 45,319                            | 1,132,975         | 0.2%                                | \$28.01                | 23.3%                       | 51,016                            | 1,275,400         | 0.2%                                | \$31.53                | 26.2%                       | 12.6%            | 54,261                            | 1,356,525         | 0.2%                                | \$33.54                | 27.9%                       |
| HILLSDALE | 42,071     | 64,895                            | 1,622,375         | 0.3%                                | \$38.56                | 17.6%                       | 79,946                            | 1,998,650         | 0.3%                                | \$47.51                | 21.7%                       | 23.2%            | 142,328                           | 3,558,200         | 0.5%                                | \$84.58                | 38.6%                       |
| HOUGHTON  | 37,872     | 25,923                            | 648,075           | 0.1%                                | \$17.11                | 18.9%                       | 36,809                            | 920,225           | 0.2%                                | \$24.30                | 26.8%                       | 42.0%            | 50,320                            | 1,258,000         | 0.2%                                | \$33.22                | 36.6%                       |
| MUROM     | 36,459     | 44,671                            | 1,116,775         | 0.2%                                | \$30.63                | 17.6%                       | 62,868                            | 1,571,700         | 0.3%                                | \$43.11                | 24.7%                       | 40.7%            | 85,711                            | 2,142,775         | 0.3%                                | \$58.77                | 33.7%                       |
| INGHAM    | 275,520    | 538,308                           | 13,457,700        | 2.5%                                | \$48.84                | 23.3%                       | 579,182                           | 14,479,550        | 2.4%                                | \$52.55                | 25.1%                       | 7.6%             | 587,653                           | 14,691,325        | 2.3%                                | \$53.32                | 25.5%                       |
| IONIA     | 51,815     | 35,868                            | 896,700           | 0.2%                                | \$17.31                | 20.9%                       | 42,458                            | 1,061,450         | 0.2%                                | \$20.49                | 24.8%                       | 18.4%            | 49,485                            | 1,237,125         | 0.2%                                | \$23.88                | 28.9%                       |
| IOSCO     | 28,349     | 322,444                           | 8,061,100         | 1.5%                                | \$284.35               | 64.5%                       | 49,058                            | 1,226,450         | 0.2%                                | \$43.26                | 9.8%                        | -84.8%           | 83,738                            | 2,093,450         | 0.3%                                | \$73.85                | 16.8%                       |
| IRON      | 13,635     | 15,631                            | 390,775           | 0.1%                                | \$28.66                | 16.0%                       | 24,226                            | 605,650           | 0.1%                                | \$44.42                | 24.9%                       | 55.0%            | 31,782                            | 794,550           | 0.1%                                | \$58.27                | 32.6%                       |
| ISABELLA  | 54,110     | 93,826                            | 2,345,650         | 0.4%                                | \$43.35                | 19.5%                       | 128,244                           | 3,206,100         | 0.5%                                | \$59.25                | 26.6%                       | 36.7%            | 136,175                           | 3,404,375         | 0.5%                                | \$62.92                | 28.3%                       |
| JACKSON   | 151,495    | 325,176                           | 8,129,400         | 1.5%                                | \$53.66                | 22.2%                       | 364,773                           | 9,119,325         | 1.5%                                | \$60.20                | 25.0%                       | 12.2%            | 396,894                           | 9,922,350         | 1.5%                                | \$65.50                | 27.1%                       |
| KALAMAZOO | 212,378    | 348,461                           | 8,711,525         | 1.6%                                | \$41.02                | 23.1%                       | 381,246                           | 9,531,150         | 1.6%                                | \$44.88                | 25.3%                       | 9.4%             | 388,634                           | 9,715,850         | 1.5%                                | \$45.75                | 25.8%                       |
| KALKASKA  | 10,952     | 23,738                            | 593,450           | 0.1%                                | \$54.19                | 18.7%                       | 32,584                            | 814,600           | 0.1%                                | \$74.38                | 25.7%                       | 37.3%            | 40,736                            | 1,018,400         | 0.2%                                | \$92.99                | 32.2%                       |
| KENT      | 444,506    | 1,504,738                         | 37,618,450        | 7.1%                                | \$84.63                | 25.2%                       | 1,611,282                         | 40,282,050        | 6.7%                                | \$90.62                | 27.0%                       | 7.1%             | 1,425,554                         | 35,638,850        | 5.5%                                | \$80.18                | 23.9%                       |
| KEWEENAW  | 1,963      | 189                               | 4,725             | 0.0%                                | \$2.41                 | 2.3%                        | 580                               | 14,500            | 0.0%                                | \$7.39                 | 7.0%                        | 206.9%           | 6,225                             | 155,625           | 0.0%                                | \$79.28                | 74.8%                       |
| LAKE      | 7,711      | 4,820                             | 120,500           | 0.0%                                | \$15.63                | 15.0%                       | 7,959                             | 198,975           | 0.0%                                | \$25.80                | 24.7%                       | 65.1%            | 10,558                            | 263,950           | 0.0%                                | \$34.23                | 32.8%                       |
| LAPEER    | 70,038     | 102,531                           | 2,563,275         | 0.5%                                | \$36.60                | 23.1%                       | 112,810                           | 2,820,250         | 0.5%                                | \$40.27                | 25.4%                       | 10.0%            | 121,138                           | 3,028,450         | 0.5%                                | \$43.24                | 27.3%                       |
| LEELANAU  | 14,007     | 5,078                             | 126,950           | 0.0%                                | \$9.06                 | 7.3%                        | 14,491                            | 362,275           | 0.1%                                | \$25.86                | 20.8%                       | 185.4%           | 40,018                            | 1,000,450         | 0.2%                                | \$71.43                | 57.5%                       |
| LENAWEE   | 89,948     | 131,068                           | 3,276,700         | 0.6%                                | \$36.43                | 21.3%                       | 156,490                           | 3,912,250         | 0.6%                                | \$43.49                | 25.4%                       | 19.4%            | 167,964                           | 4,199,100         | 0.6%                                | \$46.68                | 27.2%                       |
| LIV.      | 100,289    | 84,412                            | 2,110,300         | 0.4%                                | \$21.04                | 21.3%                       | 106,206                           | 2,655,150         | 0.4%                                | \$26.47                | 26.8%                       | 25.8%            | 109,331                           | 2,733,275         | 0.4%                                | \$27.25                | 27.6%                       |
| LUCE      | 6,659      | 6,690                             | 167,250           | 0.0%                                | \$25.12                | 21.1%                       | 7,573                             | 189,325           | 0.0%                                | \$28.43                | 23.9%                       | 13.2%            | 11,904                            | 297,600           | 0.0%                                | \$44.69                | 37.6%                       |
| MACKINAC  | 10,178     | 9,741                             | 243,525           | 0.0%                                | \$23.93                | 4.7%                        | 42,062                            | 1,051,550         | 0.2%                                | \$103.32               | 20.1%                       | 331.8%           | 131,785                           | 3,294,625         | 0.5%                                | \$323.70               | 62.9%                       |
| MACOMB    | 694,600    | 1,786,167                         | 44,654,175        | 8.4%                                | \$64.29                | 22.4%                       | 2,104,795                         | 52,619,875        | 8.7%                                | \$75.76                | 26.4%                       | 17.8%            | 2,058,929                         | 51,473,225        | 7.9%                                | \$74.10                | 25.8%                       |
| MANISTEE  | 23,019     | 22,715                            | 567,875           | 0.1%                                | \$24.67                | 17.9%                       | 28,962                            | 724,050           | 0.1%                                | \$31.45                | 22.8%                       | 27.5%            | 45,828                            | 1,145,700         | 0.2%                                | \$49.77                | 36.1%                       |
| MARQUETTE | 74,101     | 125,751                           | 3,143,775         | 0.6%                                | \$42.43                | 21.3%                       | 153,008                           | 3,825,200         | 0.6%                                | \$51.62                | 25.9%                       | 21.7%            | 167,140                           | 4,178,500         | 0.6%                                | \$56.39                | 28.3%                       |
| MASON     | 26,365     | 58,909                            | 1,472,725         | 0.3%                                | \$55.86                | 16.7%                       | 88,688                            | 2,217,200         | 0.4%                                | \$84.10                | 25.2%                       | 50.6%            | 135,370                           | 3,384,250         | 0.5%                                | \$128.36               | 38.4%                       |
| MECOSTA   | 36,961     | 30,968                            | 774,200           | 0.1%                                | \$20.95                | 22.7%                       | 31,467                            | 786,675           | 0.1%                                | \$21.28                | 23.1%                       | 1.6%             | 37,852                            | 946,300           | 0.1%                                | \$25.60                | 27.8%                       |
| MEMONINEE | 26,201     | 23,943                            | 593,575           | 0.1%                                | \$22.85                | 19.1%                       | 31,009                            | 775,225           | 0.1%                                | \$29.59                | 24.8%                       | 29.5%            | 37,754                            | 943,850           | 0.1%                                | \$36.02                | 30.2%                       |
| MIDLAND   | 73,578     | 114,266                           | 2,856,650         | 0.5%                                | \$38.82                | 20.9%                       | 137,406                           | 3,435,150         | 0.6%                                | \$46.69                | 25.2%                       | 20.3%            | 152,759                           | 3,818,975         | 0.6%                                | \$51.90                | 28.0%                       |

| COUNTY     | POPULATION | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|------------|------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| 1983(1)    |            |                                   | 1983(2)           |                                     |                        | 1983(3)                     |                                   |                   |                                     |                        |                             |                  |                                   |                   |                                     |                        |                             |
| MISSAUKEE  | 10,009     | 6,257                             | 156,425           | 0.0%                                | \$15.63                | 19.0%                       | 8,821                             | 220,525           | 0.0%                                | \$22.03                | 26.7%                       | 41.0%            | 10,357                            | 258,925           | 0.0%                                | \$25.87                | 31.4%                       |
| MONROE     | 134,659    | 86,611                            | 2,165,275         | 0.4%                                | \$16.08                | 20.8%                       | 105,791                           | 2,644,775         | 0.4%                                | \$19.64                | 25.4%                       | 22.1%            | 117,300                           | 2,932,500         | 0.5%                                | \$21.78                | 28.1%                       |
| MONTCALM   | 47,555     | 42,824                            | 1,070,600         | 0.2%                                | \$22.51                | 18.4%                       | 60,920                            | 1,523,000         | 0.3%                                | \$32.03                | 26.1%                       | 42.3%            | 67,666                            | 1,691,650         | 0.3%                                | \$35.57                | 29.0%                       |
| MONTH.     | 7,492      | 7,629                             | 190,725           | 0.0%                                | \$25.46                | 12.3%                       | 15,735                            | 393,375           | 0.1%                                | \$52.51                | 25.4%                       | 106.3%           | 24,437                            | 610,925           | 0.1%                                | \$81.54                | 39.4%                       |
| MUSKEGON   | 157,589    | 190,169                           | 4,754,225         | 0.9%                                | \$30.17                | 20.8%                       | 222,399                           | 5,559,975         | 0.9%                                | \$35.28                | 24.4%                       | 16.9%            | 263,949                           | 6,598,725         | 1.0%                                | \$41.87                | 28.9%                       |
| NEWAYGO    | 34,917     | 36,905                            | 922,625           | 0.2%                                | \$26.42                | 19.1%                       | 49,877                            | 1,246,925         | 0.2%                                | \$35.71                | 25.8%                       | 35.1%            | 59,465                            | 1,486,625         | 0.2%                                | \$42.58                | 30.8%                       |
| OAKLAND    | 1,011,793  | 2,970,393                         | 74,259,825        | 14.0%                               | \$73.39                | 23.1%                       | 3,183,979                         | 79,599,475        | 13.2%                               | \$78.67                | 24.8%                       | 7.2%             | 3,368,999                         | 84,224,975        | 13.0%                               | \$83.24                | 26.2%                       |
| OCEANA     | 22,002     | 14,712                            | 367,800           | 0.1%                                | \$16.72                | 17.2%                       | 21,825                            | 545,625           | 0.1%                                | \$24.80                | 25.6%                       | 48.3%            | 29,739                            | 743,475           | 0.1%                                | \$33.79                | 34.8%                       |
| OGEAW      | 16,436     | 26,964                            | 674,100           | 0.1%                                | \$41.01                | 12.0%                       | 57,221                            | 1,430,525         | 0.2%                                | \$87.04                | 25.5%                       | 112.2%           | 80,394                            | 2,009,850         | 0.3%                                | \$122.28               | 35.9%                       |
| ONTONAGON  | 9,861      | 11,642                            | 291,050           | 0.1%                                | \$29.52                | 24.0%                       | 11,971                            | 299,275           | 0.0%                                | \$30.35                | 24.7%                       | 2.8%             | 16,053                            | 401,325           | 0.1%                                | \$40.70                | 33.1%                       |
| OSCEOLA    | 18,928     | 15,669                            | 391,725           | 0.1%                                | \$20.70                | 18.7%                       | 20,945                            | 523,625           | 0.1%                                | \$27.66                | 25.0%                       | 33.7%            | 25,370                            | 634,250           | 0.1%                                | \$33.51                | 30.3%                       |
| OSCODA     | 6,858      | 9,283                             | 232,075           | 0.0%                                | \$33.84                | 14.6%                       | 13,842                            | 346,050           | 0.1%                                | \$50.46                | 21.7%                       | 49.1%            | 24,636                            | 615,900           | 0.1%                                | \$89.81                | 38.7%                       |
| OTSEGO     | 14,993     | 73,711                            | 1,842,775         | 0.3%                                | \$122.91               | 22.1%                       | 93,037                            | 2,325,925         | 0.4%                                | \$155.13               | 27.9%                       | 26.2%            | 107,649                           | 2,691,225         | 0.4%                                | \$179.50               | 32.3%                       |
| OTTAWA     | 157,174    | 189,023                           | 4,725,575         | 0.9%                                | \$30.07                | 20.7%                       | 250,388                           | 6,259,700         | 1.0%                                | \$39.83                | 27.4%                       | 32.5%            | 265,343                           | 6,633,575         | 1.0%                                | \$42.21                | 29.0%                       |
| PRES. IS.  | 14,267     | 7,883                             | 197,075           | 0.0%                                | \$13.81                | 17.4%                       | 10,049                            | 251,225           | 0.0%                                | \$17.61                | 22.1%                       | 27.5%            | 15,783                            | 394,575           | 0.1%                                | \$27.66                | 34.8%                       |
| ROSCOMMON  | 16,374     | 28,400                            | 710,000           | 0.1%                                | \$43.36                | 16.5%                       | 41,334                            | 1,033,350         | 0.2%                                | \$63.11                | 24.0%                       | 45.5%            | 69,388                            | 1,734,700         | 0.3%                                | \$105.94               | 40.2%                       |
| SAGINAW    | 228,059    | 406,863                           | 10,171,575        | 1.9%                                | \$44.60                | 19.5%                       | 507,170                           | 12,679,250        | 2.1%                                | \$55.60                | 24.4%                       | 24.7%            | 609,047                           | 15,226,175        | 2.3%                                | \$66.76                | 29.3%                       |
| ST. CLAIR  | 138,802    | 204,678                           | 5,116,950         | 1.0%                                | \$36.87                | 20.3%                       | 255,706                           | 6,392,650         | 1.1%                                | \$46.06                | 25.4%                       | 24.9%            | 313,684                           | 7,842,100         | 1.2%                                | \$56.50                | 31.1%                       |
| ST. JOSEPH | 56,083     | 126,886                           | 3,172,150         | 0.6%                                | \$56.56                | 20.5%                       | 171,074                           | 4,276,850         | 0.7%                                | \$76.26                | 27.7%                       | 34.8%            | 179,443                           | 4,486,075         | 0.7%                                | \$79.99                | 29.1%                       |
| SANILAC    | 40,789     | 22,622                            | 565,550           | 0.1%                                | \$13.87                | 18.1%                       | 32,896                            | 822,400           | 0.1%                                | \$20.16                | 26.3%                       | 45.4%            | 38,616                            | 965,400           | 0.1%                                | \$23.67                | 30.8%                       |
| SCHCRFT.   | 8,575      | 5,985                             | 149,625           | 0.0%                                | \$17.45                | 10.2%                       | 13,344                            | 333,600           | 0.1%                                | \$38.90                | 22.8%                       | 123.0%           | 24,726                            | 618,150           | 0.1%                                | \$72.09                | 42.3%                       |
| SHIWAASSE  | 71,140     | 80,523                            | 2,013,075         | 0.4%                                | \$28.30                | 21.7%                       | 94,237                            | 2,355,925         | 0.4%                                | \$33.12                | 25.4%                       | 17.0%            | 101,750                           | 2,543,750         | 0.4%                                | \$35.76                | 27.4%                       |
| TUSCOLA    | 56,961     | 51,880                            | 1,297,000         | 0.2%                                | \$22.77                | 22.3%                       | 60,847                            | 1,521,175         | 0.3%                                | \$26.71                | 26.2%                       | 17.3%            | 59,463                            | 1,486,575         | 0.2%                                | \$26.10                | 25.6%                       |
| VAN BUREN  | 66,814     | 63,721                            | 1,593,025         | 0.3%                                | \$23.84                | 18.9%                       | 89,149                            | 2,228,725         | 0.4%                                | \$33.36                | 26.5%                       | 39.9%            | 111,223                           | 2,780,575         | 0.4%                                | \$41.62                | 33.1%                       |
| WASHTENAW  | 264,748    | 478,028                           | 11,950,700        | 2.3%                                | \$45.14                | 23.5%                       | 514,931                           | 12,873,275        | 2.1%                                | \$48.62                | 25.3%                       | 7.7%             | 521,434                           | 13,035,850        | 2.0%                                | \$49.24                | 25.6%                       |
| WAYNE      | 2,337,891  | 4,093,548                         | 102,338,700       | 19.3%                               | \$43.77                | 23.3%                       | 4,478,166                         | 111,954,150       | 18.6%                               | \$47.89                | 25.5%                       | 9.4%             | 4,400,295                         | 110,007,375       | 16.9%                               | \$47.05                | 25.0%                       |
| WEXFORD    | 25,102     | 54,560                            | 1,364,000         | 0.3%                                | \$54.34                | 21.0%                       | 71,512                            | 1,787,800         | 0.3%                                | \$71.22                | 27.5%                       | 31.1%            | 76,953                            | 1,923,825         | 0.3%                                | \$76.64                | 29.6%                       |
| OUT/STATE  |            | 3,023,981                         | 75,599,525        | 14.3%                               |                        | 21.2%                       | 3,606,323                         | 90,158,075        | 15.0%                               |                        | 25.3%                       | 19.3%            | 3,794,982                         | 94,874,550        | 14.6%                               |                        | 26.6%                       |



| COUNTY | POPULATION | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|--------|------------|-----------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|-----------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|------------------|-----------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|
|        |            | 1983(1)                           |                   |                                     |              |                             | 1983(2)                           |                   |                                     |              |                             |                  | 1983(3)                           |                   |                                     |              |                             |
| TOTAL  | 9,262,078  | 21,193,746                        | 529,843,650       | 100.0%                              |              | 22.2%                       | 24,110,347                        | 602,758,675       | 100.0%                              |              | 25.3%                       | 13.8%            | 25,992,790                        | 649,819,750       | 100.0%                              |              | 27.2%                       |

|           |         |         |           |  |         |  |         |           |  |         |  |  |         |           |  |         |  |
|-----------|---------|---------|-----------|--|---------|--|---------|-----------|--|---------|--|--|---------|-----------|--|---------|--|
| COUNTY AV | 111,591 | 218,913 | 5,472,821 |  | \$49.04 |  | 247,036 | 6,175,911 |  | \$55.34 |  |  | 267,443 | 6,686,087 |  | \$59.92 |  |
|-----------|---------|---------|-----------|--|---------|--|---------|-----------|--|---------|--|--|---------|-----------|--|---------|--|

\*OUT/STATE FIGURES NOT INCLUDED IN AVERAGES

\*ERR Indicates Division by Zero

| COUNTY    | CHANGE<br>Q2toQ3 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAMILY<br>RESTAURANT<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | FAMILY<br>RESTAURANT<br>SALES TAX<br>1984(2) |
|-----------|------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|----------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|
|           | 1983(4)          |                                   |                   |                                  |                        |                             |                  |                               |                                    |                                              |                   |                                  |                        |                             |                            |                                              |
| ALCONA    | 67.8X            | 11,499                            | 287,475           | 0.0X                             | \$29.51                | 24.5X                       | -40.1X           | 47,030                        | 1,175,750                          | 4,722                                        | 118,050           | 0.0X                             | \$12.12                | 10.7X                       | -3.1X                      | 10,962                                       |
| ALGER     | 69.8X            | 7,000                             | 175,000           | 0.0X                             | \$18.97                | 21.1X                       | -44.1X           | 33,171                        | 829,275                            | 2,913                                        | 72,825            | 0.0X                             | \$7.89                 | 10.8X                       | -53.5X                     | 5,711                                        |
| ALLEGAN   | 28.4X            | 109,987                           | 2,749,675         | 0.5X                             | \$33.72                | 22.9X                       | -31.0X           | 480,163                       | 12,004,075                         | 91,890                                       | 2,297,250         | 0.4X                             | \$28.17                | 19.2X                       | 6.0X                       | 128,327                                      |
| ALPENA    | 22.7X            | 82,404                            | 2,060,100         | 0.3X                             | \$63.75                | 24.5X                       | -20.8X           | 335,925                       | 8,398,125                          | 78,587                                       | 1,964,675         | 0.3X                             | \$60.80                | 21.6X                       | 21.6X                      | 95,639                                       |
| ANTRIM    | 81.9X            | 23,391                            | 584,775           | 0.1X                             | \$36.11                | 19.7X                       | -53.2X           | 118,669                       | 2,966,725                          | 22,260                                       | 556,500           | 0.1X                             | \$34.36                | 15.5X                       | 24.6X                      | 37,446                                       |
| ARENAC    | 46.4X            | 16,969                            | 424,225           | 0.1X                             | \$28.85                | 21.2X                       | -46.1X           | 79,902                        | 1,997,550                          | 11,842                                       | 296,050           | 0.1X                             | \$20.13                | 15.9X                       | 19.4X                      | 21,132                                       |
| BARAGA    | 32.2X            | 9,072                             | 226,800           | 0.0X                             | \$26.73                | 25.6X                       | -18.7X           | 35,448                        | 886,200                            | 7,487                                        | 187,175           | 0.0X                             | \$22.06                | 19.4X                       | 10.6X                      | 10,001                                       |
| BARRY     | 27.4X            | 48,558                            | 1,213,950         | 0.2X                             | \$26.52                | 25.2X                       | -20.3X           | 192,862                       | 4,821,550                          | 49,336                                       | 1,233,400         | 0.2X                             | \$26.94                | 23.2X                       | 38.5X                      | 55,303                                       |
| BAY       | 5.8X             | 245,863                           | 6,146,575         | 1.0X                             | \$51.27                | 26.3X                       | -1.5X            | 935,253                       | 23,381,325                         | 227,072                                      | 5,676,800         | 1.0X                             | \$47.35                | 22.3X                       | 11.3X                      | 250,643                                      |
| BENZIE    | 111.4X           | 36,454                            | 911,350           | 0.2X                             | \$81.33                | 20.6X                       | -52.4X           | 177,316                       | 4,432,900                          | 32,861                                       | 821,525           | 0.1X                             | \$73.32                | 18.0X                       | 17.1X                      | 39,008                                       |
| BERRIEN   | 18.5X            | 209,622                           | 5,240,550         | 0.9X                             | \$30.60                | 22.9X                       | -26.9X           | 915,765                       | 22,894,125                         | 198,179                                      | 4,954,475         | 0.8X                             | \$28.93                | 21.0X                       | 11.7X                      | 251,322                                      |
| BRANCH    | 15.1X            | 66,288                            | 1,657,200         | 0.3X                             | \$41.24                | 27.1X                       | -4.6X            | 244,890                       | 6,122,250                          | 58,137                                       | 1,453,425         | 0.2X                             | \$36.17                | 21.7X                       | 19.2X                      | 69,925                                       |
| CALHOUN   | 16.1X            | 732,823                           | 18,320,575        | 3.0X                             | \$129.42               | 23.5X                       | -18.1X           | 3,113,650                     | 77,841,250                         | 660,065                                      | 16,501,625        | 2.8X                             | \$116.57               | 20.2X                       | -7.7X                      | 737,266                                      |
| CASS      | 10.3X            | 17,954                            | 448,850           | 0.1X                             | \$9.07                 | 23.3X                       | -16.9X           | 76,935                        | 1,923,375                          | 18,485                                       | 462,125           | 0.1X                             | \$9.34                 | 24.2X                       | 3.9X                       | 20,396                                       |
| CHARLVX.  | 124.8X           | 32,907                            | 822,675           | 0.1X                             | \$41.33                | 17.2X                       | -63.5X           | 190,790                       | 4,769,750                          | 26,775                                       | 669,375           | 0.1X                             | \$33.63                | 14.1X                       | -2.5X                      | 41,328                                       |
| CHEBOYGAN | 55.5X            | 24,314                            | 607,850           | 0.1X                             | \$29.44                | 20.4X                       | -47.4X           | 119,170                       | 2,979,250                          | 20,117                                       | 502,925           | 0.1X                             | \$24.36                | 15.8X                       | 6.4X                       | 31,806                                       |
| CHIPPEWA  | 76.2X            | 81,085                            | 2,027,125         | 0.3X                             | \$69.83                | 21.3X                       | -49.1X           | 380,971                       | 9,524,275                          | 75,477                                       | 1,886,925         | 0.3X                             | \$65.00                | 19.3X                       | 51.0X                      | 96,462                                       |
| CLARE     | 18.1X            | 31,756                            | 793,900           | 0.1X                             | \$33.33                | 24.7X                       | -18.4X           | 128,322                       | 3,208,050                          | 26,193                                       | 654,825           | 0.1X                             | \$27.49                | 20.2X                       | 6.0X                       | 33,997                                       |
| CLINTON   | 10.3X            | 58,201                            | 1,455,025         | 0.2X                             | \$26.03                | 25.0X                       | -10.1X           | 232,685                       | 5,817,125                          | 39,785                                       | 994,625           | 0.2X                             | \$17.80                | 21.3X                       | -22.0X                     | 50,050                                       |
| CRAWFORD  | 65.1X            | 22,356                            | 558,900           | 0.1X                             | \$59.05                | 22.6X                       | -42.0X           | 98,795                        | 2,469,875                          | 24,986                                       | 624,650           | 0.1X                             | \$66.00                | 18.2X                       | 71.2X                      | 31,888                                       |
| DELTA     | 22.2X            | 100,641                           | 2,516,025         | 0.4X                             | \$64.60                | 22.4X                       | -27.0X           | 449,316                       | 11,232,900                         | 95,325                                       | 2,383,125         | 0.4X                             | \$61.19                | 20.4X                       | -2.9X                      | 118,169                                      |
| DICKINSON | 13.5X            | 25,938                            | 648,450           | 0.1X                             | \$25.59                | 24.2X                       | -16.4X           | 107,174                       | 2,679,350                          | 24,025                                       | 600,625           | 0.1X                             | \$23.70                | 24.8X                       | 4.9X                       | 22,468                                       |
| EATON     | -0.1X            | 110,093                           | 2,752,325         | 0.5X                             | \$31.16                | 24.6X                       | -6.2X            | 446,742                       | 11,168,550                         | 110,934                                      | 2,773,350         | 0.5X                             | \$31.40                | 21.7X                       | 9.1X                       | 136,240                                      |
| EMMET     | 105.8X           | 58,412                            | 1,460,300         | 0.2X                             | \$63.51                | 15.6X                       | -67.2X           | 374,905                       | 9,372,625                          | 45,267                                       | 1,131,675         | 0.2X                             | \$49.22                | 11.8X                       | -12.6X                     | 77,640                                       |
| GENESSE   | 7.0X             | 1,012,839                         | 25,320,975        | 4.2X                             | \$56.21                | 26.0X                       | -2.8X            | 3,888,882                     | 97,222,050                         | 1,000,134                                    | 25,003,350        | 4.3X                             | \$55.51                | 30.3X                       | 16.3X                      | 1,100,923                                    |
| GLADWIN   | 21.0X            | 29,439                            | 735,975           | 0.1X                             | \$36.88                | 22.8X                       | -30.3X           | 128,940                       | 3,223,500                          | 23,828                                       | 595,700           | 0.1X                             | \$29.85                | 15.3X                       | 6.4X                       | 38,500                                       |
| GOGEBIC   | 16.2X            | 13,507                            | 337,675           | 0.1X                             | \$17.15                | 23.3X                       | -19.4X           | 58,061                        | 1,451,525                          | 20,234                                       | 505,850           | 0.1X                             | \$25.70                | 23.5X                       | 51.1X                      | 17,519                                       |
| GR. TRAV. | 90.3X            | 289,989                           | 7,249,725         | 1.2X                             | \$132.06               | 24.8X                       | -36.4X           | 1,170,259                     | 29,256,475                         | 247,658                                      | 6,191,450         | 1.1X                             | \$112.78               | 19.1X                       | 33.8X                      | 314,136                                      |

| COUNTY    | CHANGE<br>Q2toQ3 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | FAMILY<br>RESTAURANT<br>SALES TAX |
|-----------|------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|
|           | 1983(4)          |                                   |                   |                                     |                        |                             |                  |                               |                                    | 1984(1)                           |                   |                                     |                        |                             |                            | 1984(2)                           |
| GRATOIT   | 6.4%             | 44,028                            | 1,100,700         | 0.2%                                | \$27.21                | 22.6%                       | -18.9%           | 194,624                       | 4,865,600                          | 39,453                            | 986,325           | 0.2%                                | \$24.39                | 23.3%                       | -12.9%                     | 41,821                            |
| HILLSDALE | 78.0%            | 81,636                            | 2,040,900         | 0.3%                                | \$48.51                | 22.1%                       | -42.6%           | 368,805                       | 9,220,125                          | 82,156                            | 2,053,900         | 0.4%                                | \$48.82                | 22.6%                       | 26.6%                      | 97,707                            |
| HOUGHTON  | 36.7%            | 24,283                            | 607,075           | 0.1%                                | \$16.03                | 17.7%                       | -51.7%           | 137,335                       | 3,433,375                          | 24,506                            | 612,650           | 0.1%                                | \$16.18                | 20.5%                       | -5.5%                      | 29,408                            |
| MURON     | 36.3%            | 61,037                            | 1,525,925         | 0.3%                                | \$41.85                | 24.0%                       | -28.8%           | 254,287                       | 6,357,175                          | 53,186                            | 1,329,650         | 0.2%                                | \$36.47                | 18.7%                       | 19.1%                      | 71,908                            |
| INGHAM    | 1.5%             | 601,013                           | 15,025,325        | 2.5%                                | \$54.53                | 26.1%                       | 2.3%             | 2,306,156                     | 57,653,900                         | 606,555                           | 15,163,875        | 2.6%                                | \$55.04                | 24.2%                       | 12.7%                      | 623,004                           |
| IONIA     | 16.6%            | 43,472                            | 1,086,800         | 0.2%                                | \$20.97                | 25.4%                       | -12.2%           | 171,283                       | 4,282,075                          | 43,515                            | 1,087,875         | 0.2%                                | \$21.00                | 23.1%                       | 21.3%                      | 50,988                            |
| IOSCO     | 70.7%            | 44,335                            | 1,108,375         | 0.2%                                | \$39.10                | 8.9%                        | -47.1%           | 499,575                       | 12,489,375                         | 39,155                            | 978,875           | 0.2%                                | \$34.53                | 15.8%                       | -87.9%                     | 61,861                            |
| IRON      | 31.2%            | 25,786                            | 644,650           | 0.1%                                | \$47.28                | 26.5%                       | -18.9%           | 97,425                        | 2,435,625                          | 23,441                            | 586,025           | 0.1%                                | \$42.98                | 20.0%                       | 50.0%                      | 29,200                            |
| ISABELLA  | 6.2%             | 123,225                           | 3,080,625         | 0.5%                                | \$56.93                | 25.6%                       | -9.5%            | 481,470                       | 12,036,750                         | 116,401                           | 2,910,025         | 0.5%                                | \$53.78                | 20.1%                       | 24.1%                      | 148,433                           |
| JACKSON   | 8.8%             | 375,088                           | 9,377,200         | 1.6%                                | \$61.90                | 25.7%                       | -5.5%            | 1,461,931                     | 36,548,275                         | 357,535                           | 8,938,375         | 1.5%                                | \$59.00                | 22.1%                       | 10.0%                      | 414,454                           |
| KALAMAZOO | 1.9%             | 387,886                           | 9,697,150         | 1.6%                                | \$45.66                | 25.8%                       | -0.2%            | 1,506,227                     | 37,655,675                         | 389,959                           | 9,748,975         | 1.7%                                | \$45.90                | 23.3%                       | 11.9%                      | 437,068                           |
| KALKASKA  | 25.0%            | 29,589                            | 739,725           | 0.1%                                | \$67.54                | 23.4%                       | -27.4%           | 126,647                       | 3,166,175                          | 28,833                            | 720,825           | 0.1%                                | \$65.82                | 18.8%                       | 21.5%                      | 36,229                            |
| KENT      | -11.5%           | 1,422,999                         | 35,574,975        | 5.9%                                | \$80.03                | 23.9%                       | -0.2%            | 5,964,573                     | 149,114,325                        | 1,315,540                         | 32,888,500        | 5.6%                                | \$73.99                | 27.7%                       | -12.6%                     | 1,473,056                         |
| KEWEENAW  | 973.3%           | 1,330                             | 33,250            | 0.0%                                | \$16.94                | 16.0%                       | -78.6%           | 8,324                         | 208,100                            | 1,337                             | 33,425            | 0.0%                                | \$17.03                | 8.2%                        | 607.4%                     | 3,703                             |
| LAKE      | 32.7%            | 8,826                             | 220,650           | 0.0%                                | \$28.61                | 27.4%                       | -16.4%           | 32,163                        | 804,075                            | 4,706                             | 117,650           | 0.0%                                | \$15.26                | 15.7%                       | -2.4%                      | 7,965                             |
| LAPEER    | 7.4%             | 106,922                           | 2,673,050         | 0.4%                                | \$38.17                | 24.1%                       | -11.7%           | 443,401                       | 11,085,025                         | 102,650                           | 2,566,250         | 0.4%                                | \$36.64                | 20.6%                       | 0.1%                       | 130,205                           |
| LEELANAU  | 176.2%           | 10,048                            | 251,200           | 0.0%                                | \$17.93                | 14.4%                       | -74.9%           | 69,635                        | 1,740,875                          | 18,502                            | 462,550           | 0.1%                                | \$33.02                | 12.4%                       | 264.4%                     | 34,184                            |
| LENAWEE   | 7.3%             | 161,049                           | 4,026,225         | 0.7%                                | \$44.76                | 26.1%                       | -4.1%            | 616,571                       | 15,414,275                         | 150,087                           | 3,752,175         | 0.6%                                | \$41.71                | 23.1%                       | 14.5%                      | 165,285                           |
| LIV.      | 2.9%             | 95,613                            | 2,390,325         | 0.4%                                | \$23.83                | 24.2%                       | -12.5%           | 395,562                       | 9,889,050                          | 96,002                            | 2,400,050         | 0.4%                                | \$23.93                | 22.4%                       | 13.7%                      | 111,008                           |
| LUCE      | 57.2%            | 5,533                             | 138,325           | 0.0%                                | \$20.77                | 17.5%                       | -53.5%           | 31,700                        | 792,500                            | 6,200                             | 155,000           | 0.0%                                | \$23.28                | 16.6%                       | -7.3%                      | 9,107                             |
| MACKINAC  | 213.3%           | 25,825                            | 645,625           | 0.1%                                | \$63.43                | 12.3%                       | -80.4%           | 209,413                       | 5,235,325                          | 13,142                            | 328,550           | 0.1%                                | \$32.28                | 5.8%                        | 34.9%                      | 49,210                            |
| MACOMB    | -2.2%            | 2,031,566                         | 50,789,150        | 8.4%                                | \$73.12                | 25.5%                       | -1.3%            | 7,981,457                     | 199,536,425                        | 1,883,799                         | 47,094,975        | 8.1%                                | \$67.80                | 30.6%                       | 5.5%                       | 2,038,279                         |
| MANISTEE  | 58.2%            | 29,360                            | 734,000           | 0.1%                                | \$31.89                | 23.1%                       | -35.9%           | 126,865                       | 3,171,625                          | 25,466                            | 636,650           | 0.1%                                | \$27.66                | 18.0%                       | 12.1%                      | 33,788                            |
| MARQUETTE | 9.2%             | 143,958                           | 3,598,950         | 0.6%                                | \$48.57                | 24.4%                       | -13.9%           | 589,857                       | 14,746,425                         | 123,150                           | 3,078,750         | 0.5%                                | \$41.55                | 22.0%                       | -2.1%                      | 113,582                           |
| MASON     | 52.6%            | 69,643                            | 1,741,075         | 0.3%                                | \$66.04                | 19.8%                       | -48.6%           | 352,610                       | 8,815,250                          | 42,824                            | 1,070,600         | 0.2%                                | \$40.61                | 14.4%                       | -27.3%                     | 71,908                            |
| MECOSTA   | 20.3%            | 35,866                            | 896,650           | 0.1%                                | \$24.26                | 26.3%                       | -5.2%            | 136,153                       | 3,403,825                          | 33,636                            | 840,900           | 0.1%                                | \$22.75                | 23.5%                       | 8.6%                       | 36,022                            |
| MENOMINEE | 21.8%            | 32,422                            | 810,550           | 0.1%                                | \$30.94                | 25.9%                       | -14.1%           | 125,128                       | 3,128,200                          | 33,755                            | 843,875           | 0.1%                                | \$32.21                | 21.5%                       | 41.0%                      | 43,674                            |
| MIDLAND   | 11.2%            | 141,510                           | 3,537,750         | 0.6%                                | \$48.08                | 25.9%                       | -7.4%            | 545,941                       | 13,648,525                         | 129,355                           | 3,233,875         | 0.6%                                | \$43.95                | 25.7%                       | 13.2%                      | 131,271                           |

| COUNTY     | CHANGE<br>Q2toQ3 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | FAMILY<br>TO RESTAURANT<br>SALES TAX |
|------------|------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|--------------------------------------|
|            | 1983(4)          |                                   |                   |                                     |                        |                             |                  |                               |                                    | 1984(1)                           |                   |                                     |                        |                             |                            |                                      |
| MISSAUKEE  | 17.4%            | 7,572                             | 189,300           | 0.0%                                | \$18.91                | 22.9%                       | -26.9%           | 33,007                        | 825,175                            | 5,682                             | 142,050           | 0.0%                                | \$14.19                | 18.8%                       | -9.2%                      | 7,540                                |
| MONROE     | 10.9%            | 107,109                           | 2,677,725         | 0.4%                                | \$19.89                | 25.7%                       | -8.7%            | 416,811                       | 10,420,275                         | 85,820                            | 2,145,500         | 0.4%                                | \$15.93                | 22.3%                       | -0.9%                      | 106,130                              |
| MONTCALM   | 11.1%            | 61,747                            | 1,543,675         | 0.3%                                | \$32.46                | 26.5%                       | -8.7%            | 233,157                       | 5,828,925                          | 53,474                            | 1,336,850         | 0.2%                                | \$28.11                | 20.7%                       | 24.9%                      | 72,303                               |
| MONTH.     | 55.3%            | 14,162                            | 354,050           | 0.1%                                | \$47.26                | 22.9%                       | -42.0%           | 61,963                        | 1,549,075                          | 9,685                             | 242,125           | 0.0%                                | \$32.32                | 14.9%                       | 26.9%                      | 15,757                               |
| MUSKEGON   | 18.7%            | 236,439                           | 5,910,975         | 1.0%                                | \$37.51                | 25.9%                       | -10.4%           | 912,956                       | 22,823,900                         | 245,936                           | 6,148,400         | 1.1%                                | \$39.02                | 22.6%                       | 29.3%                      | 286,558                              |
| NEWAYGO    | 19.2%            | 46,705                            | 1,167,625         | 0.2%                                | \$33.44                | 24.2%                       | -21.5%           | 192,952                       | 4,823,800                          | 40,462                            | 1,011,550         | 0.2%                                | \$28.97                | 19.8%                       | 9.6%                       | 53,475                               |
| OAKLAND    | 5.8%             | 3,314,706                         | 82,867,650        | 13.7%                               | \$81.90                | 25.8%                       | -1.6%            | 12,838,077                    | 320,951,925                        | 3,321,644                         | 83,041,100        | 14.2%                               | \$82.07                | 29.5%                       | 11.8%                      | 3,556,106                            |
| OCEANA     | 36.3%            | 19,082                            | 477,050           | 0.1%                                | \$21.68                | 22.4%                       | -35.8%           | 85,358                        | 2,133,950                          | 16,596                            | 414,900           | 0.1%                                | \$18.86                | 16.0%                       | 12.8%                      | 26,648                               |
| OGEMAW     | 40.5%            | 59,547                            | 1,488,675         | 0.2%                                | \$90.57                | 26.6%                       | -25.9%           | 224,126                       | 5,603,150                          | 51,961                            | 1,299,025         | 0.2%                                | \$79.04                | 21.6%                       | 92.7%                      | 62,192                               |
| ONTONAGON  | 34.1%            | 8,854                             | 221,350           | 0.0%                                | \$22.45                | 18.2%                       | -44.8%           | 48,520                        | 1,213,000                          | 9,348                             | 233,700           | 0.0%                                | \$23.70                | 19.6%                       | -19.7%                     | 11,273                               |
| OSCEOLA    | 21.1%            | 21,803                            | 545,075           | 0.1%                                | \$28.80                | 26.0%                       | -14.1%           | 83,787                        | 2,094,675                          | 14,466                            | 361,650           | 0.1%                                | \$19.11                | 19.4%                       | -7.7%                      | 18,882                               |
| OSCODA     | 78.0%            | 15,904                            | 397,600           | 0.1%                                | \$57.98                | 25.0%                       | -35.4%           | 63,665                        | 1,591,625                          | 10,365                            | 259,125           | 0.0%                                | \$37.78                | 18.9%                       | 11.7%                      | 15,039                               |
| OTSEGO     | 15.7%            | 58,784                            | 1,469,600         | 0.2%                                | \$98.02                | 17.6%                       | -45.4%           | 333,181                       | 8,329,525                          | 46,073                            | 1,151,825         | 0.2%                                | \$76.82                | 20.0%                       | -37.5%                     | 53,829                               |
| OTTAWA     | 6.0%             | 210,209                           | 5,255,225         | 0.9%                                | \$33.44                | 23.0%                       | -20.8%           | 914,963                       | 22,874,075                         | 203,095                           | 5,077,375         | 0.9%                                | \$32.30                | 21.5%                       | 7.4%                       | 245,891                              |
| PRES. IS.  | 57.1%            | 11,692                            | 292,300           | 0.0%                                | \$20.49                | 25.7%                       | -25.9%           | 45,407                        | 1,135,175                          | 8,947                             | 223,675           | 0.0%                                | \$15.68                | 16.8%                       | 13.5%                      | 13,685                               |
| ROSCOMMON  | 67.9%            | 33,390                            | 834,750           | 0.1%                                | \$50.98                | 19.4%                       | -51.9%           | 172,512                       | 4,312,800                          | 27,683                            | 692,075           | 0.1%                                | \$42.27                | 15.7%                       | -2.5%                      | 42,709                               |
| SAGINAW    | 20.1%            | 558,883                           | 13,972,075        | 2.3%                                | \$61.27                | 26.8%                       | -8.2%            | 2,081,963                     | 52,049,075                         | 450,402                           | 11,260,050        | 1.9%                                | \$49.37                | 20.4%                       | 10.7%                      | 554,608                              |
| ST. CLAIR  | 22.7%            | 233,959                           | 5,848,975         | 1.0%                                | \$42.14                | 23.2%                       | -25.4%           | 1,008,027                     | 25,200,675                         | 222,527                           | 5,563,175         | 1.0%                                | \$40.08                | 20.8%                       | 8.7%                       | 286,447                              |
| ST. JOSEPH | 4.9%             | 140,152                           | 3,503,800         | 0.6%                                | \$62.48                | 22.7%                       | -21.9%           | 617,555                       | 15,438,875                         | 144,030                           | 3,600,750         | 0.6%                                | \$64.20                | 21.8%                       | 13.5%                      | 179,238                              |
| SANILAC    | 17.4%            | 31,145                            | 778,625           | 0.1%                                | \$19.09                | 24.9%                       | -19.3%           | 125,279                       | 3,131,975                          | 27,096                            | 677,400           | 0.1%                                | \$16.61                | 19.6%                       | 19.8%                      | 36,360                               |
| SCHCRFT.   | 85.3%            | 14,370                            | 359,250           | 0.1%                                | \$41.90                | 24.6%                       | -41.9%           | 58,425                        | 1,460,625                          | 6,193                             | 154,825           | 0.0%                                | \$18.06                | 10.5%                       | 3.5%                       | 14,431                               |
| SHIawassee | 8.0%             | 94,380                            | 2,359,500         | 0.4%                                | \$33.17                | 25.4%                       | -7.2%            | 370,890                       | 9,272,250                          | 93,107                            | 2,327,675         | 0.4%                                | \$32.72                | 23.0%                       | 15.6%                      | 109,091                              |
| TUSCOLA    | -2.3%            | 60,058                            | 1,501,450         | 0.2%                                | \$26.36                | 25.9%                       | 1.0%             | 232,248                       | 5,806,200                          | 49,878                            | 1,246,950         | 0.2%                                | \$21.89                | 22.0%                       | -3.9%                      | 58,647                               |
| VAN BUREN  | 24.8%            | 72,414                            | 1,810,350         | 0.3%                                | \$27.10                | 21.5%                       | -34.9%           | 336,507                       | 8,412,675                          | 54,379                            | 1,359,475         | 0.2%                                | \$20.35                | 17.3%                       | -14.7%                     | 88,917                               |
| WASHTENAW  | 1.3%             | 523,306                           | 13,082,650        | 2.2%                                | \$49.42                | 25.7%                       | 0.4%             | 2,037,699                     | 50,942,475                         | 518,959                           | 12,973,975        | 2.2%                                | \$49.00                | 23.8%                       | 8.6%                       | 535,048                              |
| WAYNE      | -1.7%            | 4,609,544                         | 115,238,600       | 19.1%                               | \$49.29                | 26.2%                       | 4.8%             | 17,581,553                    | 439,538,825                        | 4,574,525                         | 114,363,125       | 19.6%                               | \$48.92                | 23.3%                       | 11.7%                      | 5,097,332                            |
| WEXFORD    | 7.6%             | 56,935                            | 1,423,375         | 0.2%                                | \$56.70                | 21.9%                       | -26.0%           | 259,960                       | 6,499,000                          | 49,413                            | 1,235,325         | 0.2%                                | \$49.21                | 19.8%                       | -9.4%                      | 64,788                               |
| OUT/STATE  | 5.2%             | 3,829,015                         | 95,725,375        | 15.9%                               |                        | 26.9%                       | 0.9%             | 14,254,301                    | 356,357,525                        | 3,987,158                         | 99,678,950        | 17.1%                               |                        | 23.9%                       | 31.9%                      | 3,897,528                            |

| COUNTY    | CHANGE<br>Q2toQ3 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)<br>84(1) | FAMILY<br>TO RESTAURANT<br>SALES TAX |
|-----------|------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------|
|           | 1983(4)          |                                   |                   |                                  |                        |                             |                  |                               |                                    | 1984(1)                           |                   |                                  |                        |                             |                          | 1984(2)                              |
| TOTAL     | 7.8%             | 24,125,075                        | 603,126,875       | 100.0%                           |                        | 25.3%                       | -7.2%            | 95,421,958                    | 2,385,548,950                      | 23,358,324                        | 583,958,100       | 100.0%                           |                        | 24.2%                       | 10.2%                    | 25,848,967                           |
| COUNTY AV |                  | 244,531                           | 6,113,271         |                                  | \$54.78                |                             |                  | 977,924                       | 24,448,089                         | 233,388                           | 5,834,689         |                                  | \$52.29                |                             |                          | 264,475                              |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
|           |                   |                                     |                        |                             |                            | 1984(3)                           |                   |                                     |                        |                             |                            | 1984(4)                           |                   |                                     |                        |                             |                            |
| ALCONA    | 274,050           | 0.0%                                | \$28.14                | 24.9%                       | -4.3%                      | 17,605                            | 440,125           | 0.1%                                | \$45.19                | 40.0%                       | -8.4%                      | 10,776                            | 269,400           | 0.0%                                | \$27.66                | 24.5%                       | -6.3%                      |
| ALGER     | 142,775           | 0.0%                                | \$15.48                | 21.1%                       | -22.6%                     | 13,934                            | 348,350           | 0.1%                                | \$37.76                | 51.5%                       | 11.2%                      | 4,521                             | 113,025           | 0.0%                                | \$12.25                | 16.7%                       | -35.4%                     |
| ALLEGAN   | 3,208,175         | 0.5%                                | \$39.34                | 26.8%                       | 3.4%                       | 149,707                           | 3,742,675         | 0.7%                                | \$45.89                | 31.2%                       | -6.0%                      | 109,727                           | 2,743,175         | 0.4%                                | \$33.64                | 22.9%                       | -0.2%                      |
| ALPENA    | 2,390,975         | 0.4%                                | \$73.99                | 26.3%                       | 12.7%                      | 109,095                           | 2,727,375         | 0.5%                                | \$84.40                | 30.0%                       | 4.8%                       | 80,352                            | 2,008,800         | 0.3%                                | \$62.16                | 22.1%                       | -2.5%                      |
| ANTRIM    | 936,150           | 0.1%                                | \$57.81                | 26.0%                       | 36.4%                      | 57,345                            | 1,433,625         | 0.3%                                | \$88.53                | 39.9%                       | 14.8%                      | 26,696                            | 667,400           | 0.1%                                | \$41.21                | 18.6%                       | 14.1%                      |
| ARENAC    | 528,300           | 0.1%                                | \$35.92                | 28.4%                       | -1.8%                      | 27,544                            | 688,600           | 0.1%                                | \$46.82                | 37.0%                       | -12.5%                     | 14,000                            | 350,000           | 0.1%                                | \$23.80                | 18.8%                       | -17.5%                     |
| BARAGA    | 250,025           | 0.0%                                | \$29.47                | 26.0%                       | 18.4%                      | 13,435                            | 335,875           | 0.1%                                | \$39.59                | 34.9%                       | 20.4%                      | 7,582                             | 189,550           | 0.0%                                | \$22.34                | 19.7%                       | -16.4%                     |
| BARRY     | 1,382,575         | 0.2%                                | \$30.20                | 26.0%                       | 15.7%                      | 55,233                            | 1,380,825         | 0.3%                                | \$30.16                | 25.9%                       | -9.3%                      | 53,136                            | 1,328,400         | 0.2%                                | \$29.02                | 24.9%                       | 9.4%                       |
| BAY       | 6,266,075         | 1.0%                                | \$52.27                | 24.7%                       | 6.3%                       | 273,364                           | 6,834,100         | 1.3%                                | \$57.01                | 26.9%                       | 9.5%                       | 264,979                           | 6,624,475         | 1.0%                                | \$55.26                | 26.1%                       | 7.8%                       |
| BENZIE    | 975,200           | 0.2%                                | \$87.03                | 21.3%                       | 7.7%                       | 80,390                            | 2,009,750         | 0.4%                                | \$179.36               | 43.9%                       | 5.0%                       | 30,665                            | 766,625           | 0.1%                                | \$68.42                | 16.8%                       | -15.9%                     |
| BERRIEN   | 6,283,050         | 1.0%                                | \$36.68                | 26.6%                       | 3.8%                       | 272,835                           | 6,820,875         | 1.3%                                | \$39.82                | 28.9%                       | -4.9%                      | 220,732                           | 5,518,300         | 0.8%                                | \$32.22                | 23.4%                       | 5.3%                       |
| BRANCH    | 1,748,125         | 0.3%                                | \$43.50                | 26.0%                       | 15.9%                      | 74,958                            | 1,873,950         | 0.4%                                | \$46.63                | 27.9%                       | 7.9%                       | 65,430                            | 1,635,750         | 0.2%                                | \$40.70                | 24.4%                       | -1.3%                      |
| CALHOUN   | 18,431,650        | 2.9%                                | \$130.21               | 22.5%                       | -4.3%                      | 776,996                           | 19,424,900        | 3.8%                                | \$137.22               | 23.7%                       | -13.2%                     | 1,099,010                         | 27,475,250        | 4.1%                                | \$194.09               | 33.6%                       | 50.0%                      |
| CASS      | 509,900           | 0.1%                                | \$10.39                | 26.7%                       | 4.1%                       | 22,363                            | 559,075           | 0.1%                                | \$11.29                | 29.3%                       | 3.5%                       | 15,208                            | 380,200           | 0.1%                                | \$7.68                 | 19.9%                       | -15.3%                     |
| CHARLVX.  | 1,033,200         | 0.2%                                | \$51.90                | 21.8%                       | 2.9%                       | 86,442                            | 2,161,050         | 0.4%                                | \$108.56               | 45.6%                       | -4.2%                      | 35,050                            | 876,250           | 0.1%                                | \$44.02                | 18.5%                       | 6.5%                       |
| CHEBOYGAN | 795,150           | 0.1%                                | \$38.51                | 24.9%                       | 7.0%                       | 48,883                            | 1,222,075         | 0.2%                                | \$59.18                | 38.3%                       | 5.8%                       | 26,842                            | 671,050           | 0.1%                                | \$32.50                | 21.0%                       | 10.4%                      |
| CHIPPewa  | 2,411,550         | 0.4%                                | \$83.07                | 24.6%                       | 6.6%                       | 139,654                           | 3,491,350         | 0.7%                                | \$120.27               | 35.7%                       | -12.4%                     | 79,787                            | 1,994,675         | 0.3%                                | \$68.71                | 20.4%                       | -1.6%                      |
| CLARE     | 849,925           | 0.1%                                | \$35.68                | 26.2%                       | 3.2%                       | 40,158                            | 1,003,950         | 0.2%                                | \$42.14                | 30.9%                       | 3.2%                       | 29,483                            | 737,075           | 0.1%                                | \$30.94                | 22.7%                       | -7.2%                      |
| CLINTON   | 1,251,250         | 0.2%                                | \$22.39                | 26.8%                       | -14.8%                     | 52,610                            | 1,315,250         | 0.3%                                | \$23.53                | 28.2%                       | -18.8%                     | 44,027                            | 1,100,675         | 0.2%                                | \$19.69                | 23.6%                       | -24.4%                     |
| CRAWFORD  | 797,200           | 0.1%                                | \$84.23                | 23.3%                       | 36.7%                      | 48,305                            | 1,207,625         | 0.2%                                | \$127.59               | 35.3%                       | 25.4%                      | 31,757                            | 793,925           | 0.1%                                | \$83.88                | 23.2%                       | 42.1%                      |
| DELTA     | 2,953,725         | 0.5%                                | \$75.84                | 25.3%                       | 4.8%                       | 142,996                           | 3,574,900         | 0.7%                                | \$91.79                | 30.6%                       | 3.8%                       | 110,416                           | 2,760,400         | 0.4%                                | \$70.88                | 23.6%                       | 9.7%                       |
| DICKINSON | 561,700           | 0.1%                                | \$22.17                | 23.2%                       | -17.8%                     | 25,865                            | 646,625           | 0.1%                                | \$25.52                | 26.7%                       | -16.6%                     | 24,346                            | 608,650           | 0.1%                                | \$24.02                | 25.2%                       | -6.1%                      |
| EATON     | 3,406,000         | 0.5%                                | \$38.56                | 26.7%                       | 15.9%                      | 137,124                           | 3,428,100         | 0.7%                                | \$38.81                | 26.8%                       | 16.8%                      | 126,759                           | 3,168,975         | 0.5%                                | \$35.87                | 24.8%                       | 15.1%                      |
| EMMET     | 1,941,000         | 0.3%                                | \$84.42                | 20.2%                       | -10.3%                     | 201,676                           | 5,041,900         | 1.0%                                | \$219.29               | 52.5%                       | 13.2%                      | 59,747                            | 1,493,675         | 0.2%                                | \$64.96                | 15.5%                       | 2.3%                       |
| GENESSE   | 27,523,075        | 4.3%                                | \$61.10                | 33.3%                       | 13.1%                      | 113,329                           | 2,833,225         | 0.5%                                | \$6.29                 | 3.4%                        | -89.1%                     | 1,090,951                         | 27,273,775        | 4.1%                                | \$60.55                | 33.0%                       | 7.7%                       |
| GLADWIN   | 962,500           | 0.1%                                | \$48.23                | 24.7%                       | 10.4%                      | 52,656                            | 1,316,400         | 0.3%                                | \$65.96                | 33.8%                       | 24.7%                      | 40,753                            | 1,018,825         | 0.2%                                | \$51.05                | 26.2%                       | 38.4%                      |
| GOGEBIC   | 437,975           | 0.1%                                | \$22.25                | 20.3%                       | 21.6%                      | 23,962                            | 599,050           | 0.1%                                | \$30.43                | 27.8%                       | 43.0%                      | 24,504                            | 612,600           | 0.1%                                | \$31.12                | 28.4%                       | 81.4%                      |
| GR. TRAV. | 7,853,400         | 1.2%                                | \$143.05               | 24.2%                       | 31.2%                      | 445,473                           | 11,136,825        | 2.2%                                | \$202.86               | 34.3%                       | -2.2%                      | 292,191                           | 7,304,775         | 1.1%                                | \$133.06               | 22.5%                       | 0.8%                       |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
|           |                   |                                     |                        |                             |                            | 1984(3)                           |                   |                                     |                        |                             |                            | 1984(4)                           |                   |                                     |                        |                             |                            |
| GRATOIT   | 1,045,525         | 0.2%                                | \$25.85                | 24.7%                       | -18.0%                     | 43,258                            | 1,081,450         | 0.2%                                | \$26.74                | 25.5%                       | -20.3%                     | 44,781                            | 1,119,525         | 0.2%                                | \$27.68                | 26.4%                       | 1.7%                       |
| HILLSDALE | 2,442,675         | 0.4%                                | \$58.06                | 26.9%                       | 22.2%                      | 101,450                           | 2,536,250         | 0.5%                                | \$60.28                | 27.9%                       | -28.7%                     | 81,750                            | 2,043,750         | 0.3%                                | \$48.58                | 22.5%                       | 0.1%                       |
| HOUGHTON  | 735,200           | 0.1%                                | \$19.41                | 24.6%                       | -20.1%                     | 39,249                            | 981,225           | 0.2%                                | \$25.91                | 32.9%                       | -22.0%                     | 26,209                            | 655,225           | 0.1%                                | \$17.30                | 22.0%                       | 7.9%                       |
| MUROM     | 1,797,700         | 0.3%                                | \$49.31                | 25.2%                       | 14.4%                      | 95,998                            | 2,399,950         | 0.5%                                | \$65.83                | 33.7%                       | 12.0%                      | 63,896                            | 1,597,400         | 0.2%                                | \$43.81                | 22.4%                       | 4.7%                       |
| INGHAM    | 15,575,100        | 2.4%                                | \$56.53                | 24.8%                       | 7.6%                       | 659,065                           | 16,476,625        | 3.2%                                | \$59.80                | 26.3%                       | 12.2%                      | 621,119                           | 15,527,975        | 2.3%                                | \$56.36                | 24.7%                       | 3.3%                       |
| IONIA     | 1,274,700         | 0.2%                                | \$24.60                | 27.1%                       | 20.1%                      | 50,615                            | 1,265,375         | 0.2%                                | \$24.42                | 26.9%                       | 2.3%                       | 43,340                            | 1,083,500         | 0.2%                                | \$20.91                | 23.0%                       | -0.3%                      |
| IOSCO     | 1,546,525         | 0.2%                                | \$54.55                | 25.0%                       | 26.1%                      | 91,828                            | 2,295,700         | 0.4%                                | \$80.98                | 37.1%                       | 9.7%                       | 54,856                            | 1,371,400         | 0.2%                                | \$48.38                | 22.1%                       | 23.7%                      |
| IRON      | 730,000           | 0.1%                                | \$53.54                | 24.9%                       | 20.5%                      | 35,793                            | 894,825           | 0.2%                                | \$65.63                | 30.5%                       | 12.6%                      | 28,765                            | 719,125           | 0.1%                                | \$52.74                | 24.5%                       | 11.6%                      |
| ISABELLA  | 3,710,825         | 0.6%                                | \$68.58                | 25.7%                       | 15.7%                      | 168,291                           | 4,207,275         | 0.8%                                | \$77.75                | 29.1%                       | 23.6%                      | 144,662                           | 3,616,550         | 0.5%                                | \$66.84                | 25.0%                       | 17.4%                      |
| JACKSON   | 10,361,350        | 1.6%                                | \$68.39                | 25.7%                       | 13.6%                      | 421,474                           | 10,536,850        | 2.0%                                | \$69.55                | 26.1%                       | 6.2%                       | 420,829                           | 10,520,725        | 1.6%                                | \$69.45                | 26.1%                       | 12.2%                      |
| KALAMAZOO | 10,926,700        | 1.7%                                | \$51.45                | 26.1%                       | 14.6%                      | 429,797                           | 10,744,925        | 2.1%                                | \$50.59                | 25.7%                       | 10.6%                      | 416,439                           | 10,410,975        | 1.6%                                | \$49.02                | 24.9%                       | 7.4%                       |
| KALKASKA  | 905,725           | 0.1%                                | \$82.70                | 23.6%                       | 11.2%                      | 51,348                            | 1,283,700         | 0.2%                                | \$117.21               | 33.5%                       | 26.1%                      | 36,960                            | 924,000           | 0.1%                                | \$84.37                | 24.1%                       | 24.9%                      |
| KENT      | 36,826,400        | 5.7%                                | \$82.85                | 31.0%                       | -8.6%                      | 460,397                           | 11,509,925        | 2.2%                                | \$25.89                | 9.7%                        | -67.7%                     | 1,497,624                         | 37,440,600        | 5.6%                                | \$84.23                | 31.6%                       | 5.2%                       |
| KEWEENAW  | 92,575            | 0.0%                                | \$47.16                | 22.6%                       | 538.4%                     | 10,181                            | 254,525           | 0.0%                                | \$129.66               | 62.2%                       | 63.6%                      | 1,153                             | 28,825            | 0.0%                                | \$14.68                | 7.0%                        | -13.3%                     |
| LAKE      | 199,125           | 0.0%                                | \$25.82                | 26.5%                       | 0.1%                       | 10,174                            | 254,350           | 0.0%                                | \$32.99                | 33.9%                       | -3.6%                      | 7,156                             | 178,900           | 0.0%                                | \$23.20                | 23.9%                       | -18.9%                     |
| LAPEER    | 3,255,125         | 0.5%                                | \$46.48                | 26.1%                       | 15.4%                      | 140,686                           | 3,517,150         | 0.7%                                | \$50.22                | 28.3%                       | 16.1%                      | 124,441                           | 3,111,025         | 0.5%                                | \$44.42                | 25.0%                       | 16.4%                      |
| LEELANAU  | 854,600           | 0.1%                                | \$61.01                | 22.8%                       | 135.9%                     | 70,913                            | 1,772,825         | 0.3%                                | \$126.57               | 47.4%                       | 77.2%                      | 26,126                            | 653,150           | 0.1%                                | \$46.63                | 17.4%                       | 160.0%                     |
| LENAMEE   | 4,132,125         | 0.6%                                | \$45.94                | 25.5%                       | 5.6%                       | 175,737                           | 4,393,425         | 0.9%                                | \$48.84                | 27.1%                       | 4.6%                       | 157,736                           | 3,943,400         | 0.6%                                | \$43.84                | 24.3%                       | -2.1%                      |
| LIV.      | 2,775,200         | 0.4%                                | \$27.67                | 25.9%                       | 4.5%                       | 117,064                           | 2,926,600         | 0.6%                                | \$29.18                | 27.3%                       | 7.1%                       | 104,002                           | 2,600,050         | 0.4%                                | \$25.93                | 24.3%                       | 8.8%                       |
| LUCE      | 227,675           | 0.0%                                | \$34.19                | 24.4%                       | 20.3%                      | 14,467                            | 361,675           | 0.1%                                | \$54.31                | 38.7%                       | 21.5%                      | 7,606                             | 190,150           | 0.0%                                | \$28.56                | 20.3%                       | 37.5%                      |
| MACKINAC  | 1,230,250         | 0.2%                                | \$120.87               | 21.8%                       | 17.0%                      | 130,070                           | 3,251,750         | 0.6%                                | \$319.49               | 57.6%                       | -1.3%                      | 33,231                            | 830,775           | 0.1%                                | \$81.62                | 14.7%                       | 28.7%                      |
| MACOMB    | 50,956,975        | 7.9%                                | \$73.36                | 33.1%                       | -3.2%                      | 108,152                           | 2,703,800         | 0.5%                                | \$3.89                 | 1.8%                        | -94.7%                     | 2,128,805                         | 53,220,125        | 8.0%                                | \$76.62                | 34.6%                       | 4.8%                       |
| MANISTEE  | 844,700           | 0.1%                                | \$36.70                | 23.9%                       | 16.7%                      | 49,807                            | 1,245,175         | 0.2%                                | \$54.09                | 35.2%                       | 8.7%                       | 32,553                            | 813,825           | 0.1%                                | \$35.35                | 23.0%                       | 10.9%                      |
| MARQUETTE | 2,839,550         | 0.4%                                | \$38.32                | 20.3%                       | -25.8%                     | 175,219                           | 4,380,475         | 0.8%                                | \$59.11                | 31.3%                       | 4.8%                       | 147,711                           | 3,692,775         | 0.6%                                | \$49.83                | 26.4%                       | 2.6%                       |
| MASON     | 1,797,700         | 0.3%                                | \$68.19                | 24.2%                       | -18.9%                     | 120,444                           | 3,011,100         | 0.6%                                | \$114.21               | 40.5%                       | -11.0%                     | 62,535                            | 1,563,375         | 0.2%                                | \$59.30                | 21.0%                       | -10.2%                     |
| MECOSTA   | 900,550           | 0.1%                                | \$24.36                | 25.2%                       | 14.5%                      | 38,504                            | 962,600           | 0.2%                                | \$26.04                | 26.9%                       | 1.7%                       | 34,978                            | 874,450           | 0.1%                                | \$23.66                | 24.4%                       | -2.5%                      |
| MEMONINEE | 1,091,850         | 0.2%                                | \$41.67                | 27.8%                       | 40.8%                      | 42,197                            | 1,054,925         | 0.2%                                | \$40.26                | 26.8%                       | 11.8%                      | 37,606                            | 940,150           | 0.1%                                | \$35.88                | 23.9%                       | 16.0%                      |
| MIDLAND   | 3,281,775         | 0.5%                                | \$44.60                | 26.1%                       | -4.5%                      | 118,664                           | 2,966,600         | 0.6%                                | \$40.32                | 23.6%                       | -22.3%                     | 123,220                           | 3,080,500         | 0.5%                                | \$41.87                | 24.5%                       | -12.9%                     |





| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)<br>84(2) | FAMILY<br>TO RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)<br>84(3) | FAMILY<br>TO RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)<br>84(4) |
|-----------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|
|           |                   |                                     |                        |                             |                          | 1984(3)                              |                   |                                     |                        |                             |                          | 1984(4)                              |                   |                                     |                        |                             |                          |
| TOTAL     | 646,224,175       | 100.0%                              |                        | 26.8%                       | 7.2%                     | 20,666,778                           | 516,669,450       | 100.0%                              |                        | 21.4%                       | -20.5%                   | 26,622,108                           | 665,352,700       | 100.0%                              |                        | 27.6%                       | 10.4%                    |
| COUNTY AV | 6,611,879         |                                     | \$59.25                |                             |                          | 196,583                              | 4,914,568         |                                     | \$44.04                |                             |                          | 266,810                              | 6,670,259         |                                     | \$59.77                |                             |                          |

| COUNTY    | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(3) | SALES<br>REVENUES |
|-----------|-------------------------------|------------------------------------|----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|----------------------------------------------|-------------------|
| ALCONA    | 44,065                        | 1,101,625                          | 5,443                                        | 136,075           | 0.0%                                | \$13.97      | 10.6%                       | 15.3%                      | 12,673                                       | 316,825           | 0.0%                                | \$32.53      | 24.6%                       | 15.6%                      | 21,042                                       | 526,050           |
| ALGER     | 27,079                        | 676,975                            | 3,477                                        | 86,925            | 0.0%                                | \$9.42       | 11.9%                       | 19.4%                      | 5,646                                        | 141,150           | 0.0%                                | \$15.30      | 19.3%                       | -1.1%                      | 15,077                                       | 376,925           |
| ALLEGAN   | 479,651                       | 11,991,275                         | 93,877                                       | 2,346,925         | 0.4%                                | \$28.78      | 18.4%                       | 2.2%                       | 138,604                                      | 3,465,100         | 0.5%                                | \$42.49      | 27.1%                       | 8.0%                       | 165,521                                      | 4,138,025         |
| ALPENA    | 363,673                       | 9,091,825                          | 70,924                                       | 1,773,100         | 0.3%                                | \$54.87      | 19.3%                       | -9.8%                      | 92,640                                       | 2,316,000         | 0.3%                                | \$71.67      | 25.2%                       | -3.1%                      | 114,699                                      | 2,867,475         |
| ANTRIM    | 143,747                       | 3,593,675                          | 22,386                                       | 559,650           | 0.1%                                | \$34.56      | 15.9%                       | 0.6%                       | 33,309                                       | 832,725           | 0.1%                                | \$51.42      | 23.6%                       | -11.0%                     | 56,448                                       | 1,411,200         |
| AREMAC    | 74,518                        | 1,862,950                          | 11,687                                       | 292,175           | 0.0%                                | \$19.87      | 12.0%                       | -1.3%                      | 23,462                                       | 586,550           | 0.1%                                | \$39.89      | 24.1%                       | 11.0%                      | 39,871                                       | 996,775           |
| BARAGA    | 38,505                        | 962,625                            | 7,696                                        | 192,400           | 0.0%                                | \$22.68      | 19.1%                       | 2.8%                       | 9,951                                        | 248,775           | 0.0%                                | \$29.32      | 24.6%                       | -0.5%                      | 13,382                                       | 334,550           |
| BARRY     | 213,008                       | 5,325,200                          | 49,138                                       | 1,228,450         | 0.2%                                | \$26.83      | 26.2%                       | -0.4%                      | 53,359                                       | 1,333,975         | 0.2%                                | \$29.14      | 28.5%                       | -3.5%                      | 45,260                                       | 1,131,500         |
| BAY       | 1,016,058                     | 25,401,450                         | 233,051                                      | 5,826,275         | 1.0%                                | \$48.60      | 21.7%                       | 2.6%                       | 278,658                                      | 6,966,450         | 1.0%                                | \$58.11      | 25.9%                       | 11.2%                      | 291,587                                      | 7,289,675         |
| BENZIE    | 182,924                       | 4,573,100                          | 31,785                                       | 794,625           | 0.1%                                | \$70.92      | 17.0%                       | -3.3%                      | 39,306                                       | 982,650           | 0.1%                                | \$87.70      | 21.0%                       | 0.8%                       | 81,552                                       | 2,038,800         |
| BERRIEN   | 943,068                       | 23,576,700                         | 187,193                                      | 4,679,825         | 0.8%                                | \$27.32      | 19.7%                       | -5.5%                      | 246,108                                      | 6,152,700         | 0.9%                                | \$35.92      | 25.9%                       | -2.1%                      | 295,052                                      | 7,376,300         |
| BRANCH    | 268,450                       | 6,711,250                          | 57,878                                       | 1,446,950         | 0.2%                                | \$36.00      | 21.1%                       | -0.4%                      | 74,164                                       | 1,854,100         | 0.3%                                | \$46.14      | 27.1%                       | 6.1%                       | 80,834                                       | 2,020,850         |
| CALHOUN   | 3,273,337                     | 81,833,425                         | 660,244                                      | 16,506,100        | 2.7%                                | \$116.60     | 22.7%                       | 0.0%                       | 763,360                                      | 19,084,000        | 2.8%                                | \$134.81     | 26.2%                       | 3.5%                       | 764,319                                      | 19,107,975        |
| CASS      | 76,452                        | 1,911,300                          | 16,886                                       | 422,150           | 0.1%                                | \$8.53       | 21.0%                       | -8.7%                      | 19,342                                       | 483,550           | 0.1%                                | \$9.77       | 24.1%                       | -5.2%                      | 22,112                                       | 552,800           |
| CHARLVX.  | 189,595                       | 4,739,875                          | 23,666                                       | 591,650           | 0.1%                                | \$29.72      | 14.7%                       | -11.6%                     | 35,663                                       | 891,575           | 0.1%                                | \$44.79      | 22.2%                       | -13.7%                     | 73,875                                       | 1,846,875         |
| CHEBOYGAN | 127,648                       | 3,191,200                          | 19,051                                       | 476,275           | 0.1%                                | \$23.07      | 15.4%                       | -5.3%                      | 28,362                                       | 709,050           | 0.1%                                | \$34.34      | 22.9%                       | -10.8%                     | 50,511                                       | 1,262,775         |
| CHIPPEWA  | 391,380                       | 9,784,500                          | 69,268                                       | 1,731,700         | 0.3%                                | \$59.65      | 18.2%                       | -8.2%                      | 92,573                                       | 2,314,325         | 0.3%                                | \$79.72      | 24.3%                       | -4.0%                      | 143,914                                      | 3,597,850         |
| CLARE     | 129,831                       | 3,245,775                          | 24,503                                       | 612,575           | 0.1%                                | \$25.71      | 18.6%                       | -6.5%                      | 34,383                                       | 859,575           | 0.1%                                | \$36.08      | 26.0%                       | 1.1%                       | 41,494                                       | 1,037,350         |
| CLINTON   | 186,472                       | 4,661,800                          | 38,618                                       | 965,450           | 0.2%                                | \$17.27      | 21.0%                       | -2.9%                      | 48,848                                       | 1,221,200         | 0.2%                                | \$21.85      | 26.5%                       | -2.4%                      | 52,311                                       | 1,307,775         |
| CRAWFORD  | 136,936                       | 3,423,400                          | 26,824                                       | 670,600           | 0.1%                                | \$70.85      | 18.6%                       | 7.4%                       | 35,835                                       | 895,875           | 0.1%                                | \$94.65      | 24.9%                       | 12.4%                      | 50,390                                       | 1,259,750         |
| DELTA     | 466,886                       | 11,672,150                         | 99,040                                       | 2,476,000         | 0.4%                                | \$63.57      | 21.4%                       | 3.9%                       | 115,834                                      | 2,895,850         | 0.4%                                | \$74.35      | 25.1%                       | -2.0%                      | 142,783                                      | 3,569,575         |
| DICKINSON | 96,704                        | 2,417,600                          | 23,598                                       | 589,950           | 0.1%                                | \$23.28      | 19.6%                       | -1.8%                      | 30,079                                       | 751,975           | 0.1%                                | \$29.67      | 25.0%                       | 33.9%                      | 35,703                                       | 892,575           |
| EATON     | 511,057                       | 12,776,425                         | 141,575                                      | 3,539,375         | 0.6%                                | \$40.07      | 22.2%                       | 27.6%                      | 169,300                                      | 4,232,500         | 0.6%                                | \$47.91      | 26.5%                       | 24.3%                      | 163,942                                      | 4,098,550         |
| EMMET     | 384,330                       | 9,608,250                          | 42,548                                       | 1,063,700         | 0.2%                                | \$46.26      | 10.3%                       | -6.0%                      | 89,372                                       | 2,234,300         | 0.3%                                | \$97.18      | 21.7%                       | 15.1%                      | 216,750                                      | 5,418,750         |
| GENESSE   | 3,305,337                     | 82,633,425                         | 1,046,139                                    | 26,153,475        | 4.3%                                | \$58.06      | 22.1%                       | 4.6%                       | 1,259,587                                    | 31,489,675        | 4.6%                                | \$69.91      | 26.6%                       | 14.4%                      | 1,224,795                                    | 30,619,875        |
| GLADWIN   | 155,737                       | 3,893,425                          | 30,265                                       | 756,625           | 0.1%                                | \$37.91      | 17.9%                       | 27.0%                      | 45,725                                       | 1,143,125         | 0.2%                                | \$57.28      | 27.0%                       | 18.8%                      | 54,366                                       | 1,359,150         |
| GOGEBIC   | 86,219                        | 2,155,475                          | 25,026                                       | 625,650           | 0.1%                                | \$31.78      | 24.4%                       | 23.7%                      | 24,074                                       | 601,850           | 0.1%                                | \$30.57      | 23.4%                       | 37.4%                      | 31,624                                       | 790,600           |
| GR. TRAV. | 1,299,458                     | 32,486,450                         | 277,755                                      | 6,943,875         | 1.1%                                | \$126.48     | 20.4%                       | 12.2%                      | 323,858                                      | 8,096,450         | 1.2%                                | \$147.48     | 23.7%                       | 3.1%                       | 459,457                                      | 11,486,425        |

| COUNTY    | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(3) | SALES<br>REVENUES |
|-----------|-------------------------------|------------------------------------|----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|----------------------------------------------|-------------------|
| GRATOIT   | 169,313                       | 4,232,825                          | 40,862                                       | 1,021,550         | 0.2%                                | \$25.26      | 21.2%                       | 3.6%                       | 50,940                                       | 1,273,500         | 0.2%                                | \$31.48      | 26.5%                       | 21.8%                      | 51,520                                       | 1,288,000         |
| HILLSDALE | 363,063                       | 9,076,575                          | 72,451                                       | 1,811,275         | 0.3%                                | \$43.05      | 21.1%                       | -11.8%                     | 89,037                                       | 2,225,925         | 0.3%                                | \$52.91      | 25.9%                       | -8.9%                      | 100,325                                      | 2,508,125         |
| HOUGHTON  | 119,372                       | 2,984,300                          | 21,239                                       | 530,975           | 0.1%                                | \$14.02      | 18.6%                       | -13.3%                     | 27,193                                       | 679,825           | 0.1%                                | \$17.95      | 23.8%                       | -7.5%                      | 41,133                                       | 1,028,325         |
| MURON     | 284,988                       | 7,124,700                          | 52,462                                       | 1,311,550         | 0.2%                                | \$35.97      | 17.2%                       | -1.4%                      | 79,965                                       | 1,999,125         | 0.3%                                | \$54.83      | 26.2%                       | 11.2%                      | 103,972                                      | 2,599,300         |
| INGHAM    | 2,509,743                     | 62,743,575                         | 597,724                                      | 14,943,100        | 2.5%                                | \$54.24      | 22.9%                       | -1.5%                      | 668,965                                      | 16,724,125        | 2.4%                                | \$60.70      | 25.7%                       | 7.4%                       | 693,764                                      | 17,344,100        |
| IONIA     | 188,458                       | 4,711,450                          | 32,648                                       | 816,200           | 0.1%                                | \$15.75      | 21.1%                       | -25.0%                     | 39,922                                       | 998,050           | 0.1%                                | \$19.26      | 25.8%                       | -21.7%                     | 44,932                                       | 1,123,300         |
| IOSCO     | 247,700                       | 6,192,500                          | 38,720                                       | 968,000           | 0.2%                                | \$34.15      | 14.3%                       | -1.1%                      | 69,776                                       | 1,744,400         | 0.3%                                | \$61.53      | 25.8%                       | 12.8%                      | 104,334                                      | 2,608,350         |
| IRON      | 117,199                       | 2,929,975                          | 22,532                                       | 563,300           | 0.1%                                | \$41.31      | 19.1%                       | -3.9%                      | 29,351                                       | 733,775           | 0.1%                                | \$53.82      | 24.9%                       | 0.5%                       | 37,314                                       | 932,850           |
| ISABELLA  | 577,787                       | 14,444,675                         | 110,416                                      | 2,760,400         | 0.5%                                | \$51.01      | 22.3%                       | -5.1%                      | 120,798                                      | 3,019,950         | 0.4%                                | \$55.81      | 24.4%                       | -18.6%                     | 138,506                                      | 3,462,650         |
| JACKSON   | 1,614,292                     | 40,357,300                         | 381,742                                      | 9,543,550         | 1.6%                                | \$63.00      | 22.6%                       | 6.8%                       | 444,045                                      | 11,101,125        | 1.6%                                | \$73.28      | 26.3%                       | 7.1%                       | 435,252                                      | 10,881,300        |
| KALAMAZOO | 1,673,263                     | 41,831,575                         | 385,130                                      | 9,628,250         | 1.6%                                | \$45.34      | 23.1%                       | -1.2%                      | 426,272                                      | 10,656,800        | 1.5%                                | \$50.18      | 25.6%                       | -2.5%                      | 429,714                                      | 10,742,850        |
| KALKASKA  | 153,370                       | 3,834,250                          | 31,674                                       | 791,850           | 0.1%                                | \$72.30      | 18.8%                       | 9.9%                       | 42,622                                       | 1,065,550         | 0.2%                                | \$97.29      | 25.3%                       | 17.6%                      | 54,730                                       | 1,368,250         |
| KENT      | 4,746,617                     | 118,665,425                        | 1,457,611                                    | 36,440,275        | 6.0%                                | \$81.98      | 23.7%                       | 10.8%                      | 1,579,064                                    | 39,476,600        | 5.7%                                | \$88.81      | 25.7%                       | 7.2%                       | 1,560,104                                    | 39,002,600        |
| KEWEENAW  | 16,374                        | 409,350                            | 1,524                                        | 38,100            | 0.0%                                | \$19.41      | 11.0%                       | 14.0%                      | 2,004                                        | 50,100            | 0.0%                                | \$25.52      | 14.5%                       | -45.9%                     | 7,853                                        | 196,325           |
| LAKE      | 30,001                        | 750,025                            | 4,744                                        | 118,600           | 0.0%                                | \$15.38      | 13.1%                       | 0.8%                       | 8,273                                        | 206,825           | 0.0%                                | \$26.82      | 22.8%                       | 3.9%                       | 13,567                                       | 339,175           |
| LAPEER    | 497,982                       | 12,449,550                         | 108,912                                      | 2,722,800         | 0.5%                                | \$38.88      | 23.0%                       | 6.1%                       | 123,249                                      | 3,081,225         | 0.4%                                | \$43.99      | 26.1%                       | -5.3%                      | 124,830                                      | 3,120,750         |
| LEELANAU  | 149,725                       | 3,743,125                          | 19,491                                       | 487,275           | 0.1%                                | \$34.79      | 11.5%                       | 5.3%                       | 38,623                                       | 965,575           | 0.1%                                | \$68.94      | 22.7%                       | 13.0%                      | 86,069                                       | 2,151,725         |
| LENAWEE   | 648,845                       | 16,221,125                         | 160,018                                      | 4,000,450         | 0.7%                                | \$44.48      | 22.4%                       | 6.6%                       | 187,935                                      | 4,698,375         | 0.7%                                | \$52.23      | 26.3%                       | 13.7%                      | 192,523                                      | 4,813,075         |
| LIV.      | 428,076                       | 10,701,900                         | 103,341                                      | 2,583,525         | 0.4%                                | \$25.76      | 21.5%                       | 7.6%                       | 123,857                                      | 3,096,425         | 0.5%                                | \$30.88      | 25.8%                       | 11.6%                      | 126,326                                      | 3,158,150         |
| LUCE      | 37,380                        | 934,500                            | 7,186                                        | 179,650           | 0.0%                                | \$26.98      | 17.4%                       | 15.9%                      | 10,043                                       | 251,075           | 0.0%                                | \$37.70      | 24.4%                       | 10.3%                      | 16,398                                       | 409,950           |
| MACKINAC  | 225,653                       | 5,641,325                          | 18,740                                       | 468,500           | 0.1%                                | \$46.03      | 7.4%                        | 42.6%                      | 60,079                                       | 1,501,975         | 0.2%                                | \$147.57     | 23.6%                       | 22.1%                      | 140,874                                      | 3,521,850         |
| MACOMB    | 6,159,035                     | 153,975,875                        | 1,529,967                                    | 38,249,175        | 6.3%                                | \$55.07      | 22.1%                       | -18.8%                     | 1,711,713                                    | 42,792,825        | 6.2%                                | \$61.61      | 24.7%                       | -16.0%                     | 1,820,195                                    | 45,504,875        |
| MANISTEE  | 141,614                       | 3,540,350                          | 27,384                                       | 684,600           | 0.1%                                | \$29.74      | 18.1%                       | 7.5%                       | 38,012                                       | 950,300           | 0.1%                                | \$41.28      | 25.1%                       | 12.5%                      | 51,319                                       | 1,282,975         |
| MARQUETTE | 559,662                       | 13,991,550                         | 132,917                                      | 3,322,925         | 0.5%                                | \$44.84      | 21.2%                       | 7.9%                       | 153,325                                      | 3,833,125         | 0.6%                                | \$51.73      | 24.5%                       | 35.0%                      | 185,511                                      | 4,637,775         |
| MASON     | 297,711                       | 7,442,775                          | 45,299                                       | 1,132,475         | 0.2%                                | \$42.95      | 13.6%                       | 5.8%                       | 87,542                                       | 2,188,550         | 0.3%                                | \$83.01      | 26.2%                       | 21.7%                      | 131,721                                      | 3,293,025         |
| MECOSTA   | 143,140                       | 3,578,500                          | 32,006                                       | 800,150           | 0.1%                                | \$21.65      | 21.7%                       | -4.8%                      | 35,047                                       | 876,175           | 0.1%                                | \$23.71      | 23.7%                       | -2.7%                      | 41,666                                       | 1,041,650         |
| MENOMINEE | 157,232                       | 3,930,800                          | 34,950                                       | 873,750           | 0.1%                                | \$33.35      | 24.7%                       | 3.5%                       | 42,917                                       | 1,072,925         | 0.2%                                | \$40.95      | 30.3%                       | -1.7%                      | 36,610                                       | 915,250           |
| MIDLAND   | 502,510                       | 12,562,750                         | 106,190                                      | 2,654,750         | 0.4%                                | \$36.08      | 21.7%                       | -17.9%                     | 128,269                                      | 3,206,725         | 0.5%                                | \$43.58      | 26.3%                       | -2.3%                      | 130,792                                      | 3,269,800         |

| COUNTY     | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(3) | SALES<br>REVENUES |
|------------|-------------------------------|------------------------------------|----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|-------------------|
| MISSAUKKEE | 30,184                        | 754,600                            | 7,062                                        | 176,550           | 0.0%                                | \$17.64                | 20.2%                       | 24.3%                      | 9,125                                        | 228,125           | 0.0%                                | \$22.79                | 26.1%                       | 21.0%                      | 10,993                                       | 274,825           |
| MONROE     | 385,263                       | 9,631,575                          | 94,663                                       | 2,366,575         | 0.4%                                | \$17.57                | 22.2%                       | 10.3%                      | 116,785                                      | 2,919,625         | 0.4%                                | \$21.68                | 27.4%                       | 10.0%                      | 111,897                                      | 2,797,425         |
| MONTCALM   | 258,408                       | 6,460,200                          | 60,628                                       | 1,515,700         | 0.3%                                | \$31.87                | 17.8%                       | 13.4%                      | 87,337                                       | 2,183,425         | 0.3%                                | \$45.91                | 25.7%                       | 20.8%                      | 106,652                                      | 2,666,300         |
| MONTH.     | 65,056                        | 1,626,400                          | 10,329                                       | 258,225           | 0.0%                                | \$34.47                | 15.2%                       | 6.6%                       | 16,169                                       | 404,225           | 0.1%                                | \$53.95                | 23.7%                       | 2.6%                       | 24,812                                       | 620,300           |
| MUSKEGON   | 1,087,369                     | 27,184,225                         | 236,012                                      | 5,900,300         | 1.0%                                | \$37.44                | 22.1%                       | -4.0%                      | 276,980                                      | 6,924,500         | 1.0%                                | \$43.94                | 26.0%                       | -3.3%                      | 296,261                                      | 7,406,525         |
| NEWAYGO    | 204,298                       | 5,107,450                          | 42,763                                       | 1,069,075         | 0.2%                                | \$30.62                | 19.6%                       | 5.7%                       | 57,036                                       | 1,425,900         | 0.2%                                | \$40.84                | 26.2%                       | 6.7%                       | 69,330                                       | 1,733,250         |
| OAKLAND    | 11,277,005                    | 281,925,125                        | 3,506,930                                    | 87,673,250        | 14.5%                               | \$86.65                | 23.5%                       | 5.6%                       | 3,818,527                                    | 95,463,175        | 13.9%                               | \$94.35                | 25.6%                       | 7.4%                       | 3,804,204                                    | 95,105,100        |
| OCEANA     | 103,867                       | 2,596,675                          | 18,454                                       | 461,350           | 0.1%                                | \$20.97                | 16.0%                       | 11.2%                      | 32,633                                       | 815,825           | 0.1%                                | \$37.08                | 28.3%                       | 22.5%                      | 41,440                                       | 1,036,000         |
| OGEMAW     | 240,964                       | 6,024,100                          | 27,184                                       | 679,600           | 0.1%                                | \$41.35                | 17.3%                       | -47.7%                     | 39,560                                       | 989,000           | 0.1%                                | \$60.17                | 25.2%                       | -36.4%                     | 50,859                                       | 1,271,475         |
| ONTONAGON  | 47,701                        | 1,192,525                          | 8,851                                        | 221,275           | 0.0%                                | \$22.44                | 17.9%                       | -5.3%                      | 11,812                                       | 295,300           | 0.0%                                | \$29.95                | 23.9%                       | 4.8%                       | 17,914                                       | 447,850           |
| OSCEOLA    | 74,672                        | 1,866,800                          | 15,356                                       | 383,900           | 0.1%                                | \$20.28                | 18.2%                       | 6.2%                       | 22,594                                       | 564,850           | 0.1%                                | \$29.84                | 26.7%                       | 19.7%                      | 24,984                                       | 624,600           |
| OSCODA     | 54,925                        | 1,373,125                          | 9,665                                        | 241,625           | 0.0%                                | \$35.23                | 18.6%                       | -6.8%                      | 13,006                                       | 325,150           | 0.0%                                | \$47.41                | 25.0%                       | -13.5%                     | 16,029                                       | 400,725           |
| OTSEGO     | 230,798                       | 5,769,950                          | 44,778                                       | 1,119,450         | 0.2%                                | \$74.66                | 17.8%                       | -2.8%                      | 60,216                                       | 1,505,400         | 0.2%                                | \$100.41               | 24.0%                       | 11.9%                      | 92,103                                       | 2,302,575         |
| OTTAWA     | 944,721                       | 23,618,025                         | 239,686                                      | 5,992,150         | 1.0%                                | \$38.12                | 19.0%                       | 18.0%                      | 316,429                                      | 7,910,725         | 1.1%                                | \$50.33                | 25.1%                       | 28.7%                      | 386,150                                      | 9,653,750         |
| PRES. IS.  | 53,196                        | 1,329,900                          | 10,202                                       | 255,050           | 0.0%                                | \$17.88                | 13.7%                       | 14.0%                      | 16,196                                       | 404,900           | 0.1%                                | \$28.38                | 21.7%                       | 18.3%                      | 30,770                                       | 769,250           |
| ROSCOMMON  | 176,563                       | 4,414,075                          | 29,976                                       | 749,400           | 0.1%                                | \$45.77                | 15.4%                       | 8.3%                       | 47,942                                       | 1,198,550         | 0.2%                                | \$73.20                | 24.7%                       | 12.3%                      | 78,323                                       | 1,958,075         |
| SAGINAW    | 2,210,573                     | 55,264,325                         | 482,321                                      | 12,058,025        | 2.0%                                | \$52.87                | 19.6%                       | 7.1%                       | 613,248                                      | 15,331,200        | 2.2%                                | \$67.22                | 24.9%                       | 10.6%                      | 703,003                                      | 17,575,075        |
| ST. CLAIR  | 1,070,672                     | 26,766,800                         | 233,632                                      | 5,840,800         | 1.0%                                | \$42.08                | 20.4%                       | 5.0%                       | 298,880                                      | 7,472,000         | 1.1%                                | \$53.83                | 26.1%                       | 4.3%                       | 328,570                                      | 8,214,250         |
| ST. JOSEPH | 661,289                       | 16,532,225                         | 142,931                                      | 3,573,275         | 0.6%                                | \$63.71                | 22.8%                       | -0.8%                      | 187,144                                      | 4,678,600         | 0.7%                                | \$83.42                | 29.8%                       | 4.4%                       | 165,483                                      | 4,137,075         |
| SANILAC    | 138,381                       | 3,459,525                          | 27,890                                       | 697,250           | 0.1%                                | \$17.09                | 15.7%                       | 2.9%                       | 53,642                                       | 1,341,050         | 0.2%                                | \$32.88                | 30.2%                       | 47.5%                      | 58,498                                       | 1,462,450         |
| SCHCRAFT.  | 58,962                        | 1,474,050                          | 8,277                                        | 206,925           | 0.0%                                | \$24.13                | 13.7%                       | 33.7%                      | 15,702                                       | 392,550           | 0.1%                                | \$45.78                | 26.0%                       | 8.8%                       | 24,064                                       | 601,600           |
| SHIAWASSE  | 405,288                       | 10,132,200                         | 88,426                                       | 2,210,650         | 0.4%                                | \$31.07                | 21.7%                       | -5.0%                      | 108,588                                      | 2,714,700         | 0.4%                                | \$38.16                | 26.6%                       | -0.5%                      | 108,516                                      | 2,712,900         |
| TUSCOLA    | 226,884                       | 5,672,100                          | 46,544                                       | 1,163,600         | 0.2%                                | \$20.43                | 21.5%                       | -6.7%                      | 58,091                                       | 1,452,275         | 0.2%                                | \$25.50                | 26.8%                       | -0.9%                      | 59,738                                       | 1,493,450         |
| VAN BUREN  | 313,963                       | 7,849,075                          | 63,063                                       | 1,576,575         | 0.3%                                | \$23.60                | 18.1%                       | 16.0%                      | 96,951                                       | 2,423,775         | 0.4%                                | \$36.28                | 27.8%                       | 9.0%                       | 111,127                                      | 2,778,175         |
| WASHTENAW  | 2,176,632                     | 54,415,800                         | 563,995                                      | 14,099,875        | 2.3%                                | \$53.26                | 22.3%                       | 8.7%                       | 627,296                                      | 15,682,400        | 2.3%                                | \$59.24                | 24.8%                       | 17.2%                      | 672,297                                      | 16,807,425        |
| WAYNE      | 19,665,407                    | 491,635,175                        | 4,455,424                                    | 111,385,600       | 18.4%                               | \$47.64                | 23.3%                       | -2.6%                      | 4,899,782                                    | 122,494,550       | 17.8%                               | \$52.40                | 25.7%                       | -3.9%                      | 4,886,546                                    | 122,163,650       |
| WEXFORD    | 248,961                       | 6,224,025                          | 54,797                                       | 1,369,925         | 0.2%                                | \$54.57                | 23.4%                       | 10.9%                      | 59,344                                       | 1,483,600         | 0.2%                                | \$59.10                | 25.3%                       | -8.4%                      | 69,659                                       | 1,741,475         |
| OUT/STATE  | 16,711,945                    | 417,798,625                        | 4,744,463                                    | 118,611,575       | 19.6%                               |                        | 23.7%                       | 19.0%                      | 5,019,130                                    | 125,478,250       | 18.2%                               |                        | 25.0%                       | 28.8%                      | 5,265,489                                    | 131,637,225       |

| COUNTY    | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 | FAMILY<br>RESTAURANT<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)<br>85(1) | FAMILY<br>TO RESTAURANT<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)<br>85(2) | FAMILY<br>TO RESTAURANT<br>SALES TAX<br>1985(3) | SALES<br>REVENUES |
|-----------|-------------------------------|------------------------------------|----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------------|-------------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------------|-------------------------------------------------|-------------------|
| TOTAL     | 96,496,177                    | 2,412,404,425                      | 24,191,723                                   | 604,793,075       | 100.0%                              |              | 22.4%                       | 3.6%                     | 27,523,058                                      | 688,076,450       | 100.0%                              |              | 25.5%                       | 6.5%                     | 29,266,236                                      | 731,655,900       |
| COUNTY AV | 961,256                       | 24,031,395                         | 234,304                                      | 5,857,608         |                                     | \$52.49      |                             |                          | 271,132                                         | 6,778,292         |                                     | \$60.74      |                             |                          | 289,166                                         | 7,229,141         |





| COUNTY     | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) | FAMILY<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | FAMILY<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|------------|----------------------------------|------------------------|-----------------------------|----------------------------|---------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|---------------------|-------------------|----------------------------------|------------------------|-----------------------------|
|            |                                  |                        |                             |                            | 1985(4)             |                   |                                  |                        |                             |                            |                        |                                    |                     | 1986(1)           |                                  |                        |                             |
| MISSAUKEE  | 0.0%                             | \$27.46                | 31.4%                       | 15.3%                      | 7,810               | 195,250           | 0.0%                             | \$19.51                | 22.3%                       | 5.1%                       | 34,990                 | 874,750                            | 7,638               | 190,950           | 0.0%                             | \$19.08                | 20.3%                       |
| MONROE     | 0.4%                             | \$20.77                | 26.2%                       | 10.2%                      | 102,961             | 2,574,025         | 0.4%                             | \$19.12                | 24.2%                       | 12.2%                      | 426,306                | 10,657,650                         | 94,859              | 2,371,475         | 0.5%                             | \$17.61                | 20.9%                       |
| MONTCALM   | 0.4%                             | \$56.07                | 31.4%                       | 44.2%                      | 85,393              | 2,134,825         | 0.3%                             | \$44.89                | 25.1%                       | 45.5%                      | 340,010                | 8,500,250                          | 71,890              | 1,797,250         | 0.4%                             | \$37.79                | 18.8%                       |
| MONTM.     | 0.1%                             | \$82.79                | 36.4%                       | -3.0%                      | 16,792              | 419,800           | 0.1%                             | \$56.03                | 24.7%                       | 19.7%                      | 68,102                 | 1,702,550                          | 11,778              | 294,450           | 0.1%                             | \$39.30                | 11.4%                       |
| MUSKEGON   | 1.0%                             | \$47.00                | 27.8%                       | 2.5%                       | 256,441             | 6,411,025         | 0.9%                             | \$40.68                | 24.1%                       | -3.5%                      | 1,065,694              | 26,642,350                         | 241,037             | 6,025,925         | 1.2%                             | \$38.24                | 22.0%                       |
| NEWAYGO    | 0.2%                             | \$49.64                | 31.9%                       | 11.9%                      | 48,524              | 1,213,100         | 0.2%                             | \$34.74                | 22.3%                       | 0.3%                       | 217,653                | 5,441,325                          | 43,037              | 1,075,925         | 0.2%                             | \$30.81                | 19.5%                       |
| OAKLAND    | 13.0%                            | \$94.00                | 25.5%                       | 533.9%                     | 3,804,284           | 95,107,100        | 14.1%                            | \$94.00                | 25.5%                       | 0.1%                       | 14,933,945             | 373,348,625                        | 3,658,972           | 91,474,300        | 17.9%                            | \$90.41                | 22.7%                       |
| OCEANA     | 0.1%                             | \$47.09                | 35.9%                       | 11.5%                      | 22,926              | 573,150           | 0.1%                             | \$26.05                | 19.9%                       | -2.2%                      | 115,453                | 2,886,325                          | 17,646              | 441,150           | 0.1%                             | \$20.05                | 13.2%                       |
| OGEMAW     | 0.2%                             | \$77.36                | 32.4%                       | -26.8%                     | 39,437              | 985,925           | 0.1%                             | \$59.99                | 25.1%                       | -31.2%                     | 157,040                | 3,926,000                          | 29,300              | 732,500           | 0.1%                             | \$44.57                | 17.6%                       |
| ONTONAGON  | 0.1%                             | \$45.42                | 36.3%                       | 6.9%                       | 10,748              | 268,700           | 0.0%                             | \$27.25                | 21.8%                       | 4.1%                       | 49,325                 | 1,233,125                          | 9,945               | 248,625           | 0.0%                             | \$25.21                | 19.0%                       |
| OSCEOLA    | 0.1%                             | \$33.00                | 29.5%                       | 13.8%                      | 21,660              | 541,500           | 0.1%                             | \$28.61                | 25.6%                       | 11.9%                      | 84,594                 | 2,114,850                          | 17,890              | 447,250           | 0.1%                             | \$23.63                | 19.4%                       |
| OSCODA     | 0.1%                             | \$58.43                | 30.9%                       | -8.4%                      | 13,251              | 331,275           | 0.0%                             | \$48.30                | 25.5%                       | 10.2%                      | 51,951                 | 1,298,775                          | 8,461               | 211,525           | 0.0%                             | \$30.84                | 15.9%                       |
| OTSEGO     | 0.3%                             | \$153.58               | 36.7%                       | 14.0%                      | 53,950              | 1,348,750         | 0.2%                             | \$89.96                | 21.5%                       | 7.7%                       | 251,047                | 6,276,175                          | 47,840              | 1,196,000         | 0.2%                             | \$79.77                | 18.6%                       |
| OTTAWA     | 1.3%                             | \$61.42                | 30.6%                       | 40.2%                      | 320,050             | 8,001,250         | 1.2%                             | \$50.91                | 25.4%                       | 45.3%                      | 1,262,315              | 31,557,875                         | 302,615             | 7,565,375         | 1.5%                             | \$48.13                | 20.7%                       |
| PRES. IS.  | 0.1%                             | \$53.92                | 41.2%                       | 74.3%                      | 17,499              | 437,475           | 0.1%                             | \$30.66                | 23.4%                       | 35.5%                      | 74,667                 | 1,866,675                          | 11,804              | 295,100           | 0.1%                             | \$20.68                | 14.9%                       |
| ROSCOMMON  | 0.3%                             | \$119.58               | 40.3%                       | 10.4%                      | 38,135              | 953,375           | 0.1%                             | \$58.22                | 19.6%                       | 8.2%                       | 194,376                | 4,859,400                          | 31,533              | 788,325           | 0.2%                             | \$48.14                | 14.8%                       |
| SAGINAW    | 2.4%                             | \$77.06                | 28.6%                       | 15.4%                      | 660,112             | 16,502,800        | 2.4%                             | \$72.36                | 26.8%                       | 10.7%                      | 2,458,684              | 61,467,100                         | 494,336             | 12,358,400        | 2.4%                             | \$54.19                | 19.0%                       |
| ST. CLAIR  | 1.1%                             | \$59.18                | 28.7%                       | 6.0%                       | 282,078             | 7,051,950         | 1.0%                             | \$50.81                | 24.7%                       | 12.1%                      | 1,143,160              | 28,579,000                         | 256,957             | 6,423,925         | 1.3%                             | \$46.28                | 20.1%                       |
| ST. JOSEPH | 0.6%                             | \$73.77                | 26.4%                       | -10.1%                     | 132,321             | 3,308,025         | 0.5%                             | \$58.98                | 21.1%                       | -14.1%                     | 627,879                | 15,696,975                         | 116,515             | 2,912,875         | 0.6%                             | \$51.94                | 23.1%                       |
| SANILAC    | 0.2%                             | \$35.85                | 32.9%                       | 30.5%                      | 37,568              | 939,200           | 0.1%                             | \$23.03                | 21.2%                       | 24.8%                      | 177,598                | 4,439,950                          | 34,018              | 850,450           | 0.2%                             | \$20.85                | 18.9%                       |
| SCHCRFT.   | 0.1%                             | \$70.16                | 39.9%                       | -4.8%                      | 12,337              | 308,425           | 0.0%                             | \$35.97                | 20.4%                       | -5.6%                      | 60,380                 | 1,509,500                          | 5,964               | 149,100           | 0.0%                             | \$17.39                | 13.2%                       |
| SHIAMASSE  | 0.4%                             | \$38.13                | 26.6%                       | -0.1%                      | 102,805             | 2,570,125         | 0.4%                             | \$36.13                | 25.2%                       | 8.8%                       | 408,335                | 10,208,375                         | 95,890              | 2,397,250         | 0.5%                             | \$33.70                | 21.7%                       |
| TUSCOLA    | 0.2%                             | \$26.22                | 27.6%                       | -5.6%                      | 52,243              | 1,306,075         | 0.2%                             | \$22.93                | 24.1%                       | -5.1%                      | 216,616                | 5,415,400                          | 44,398              | 1,109,950         | 0.2%                             | \$19.49                | 22.8%                       |
| VAN BUREN  | 0.4%                             | \$41.58                | 31.8%                       | 16.0%                      | 78,178              | 1,954,450         | 0.3%                             | \$29.25                | 22.4%                       | 4.4%                       | 349,319                | 8,732,975                          | 66,379              | 1,659,475         | 0.3%                             | \$24.84                | 19.6%                       |
| WASHTENAW  | 2.3%                             | \$63.48                | 26.5%                       | 21.5%                      | 670,177             | 16,754,425        | 2.5%                             | \$63.28                | 26.4%                       | 17.7%                      | 2,533,765              | 63,344,125                         | 598,462             | 14,961,550        | 2.9%                             | \$56.51                | 22.5%                       |
| WAYNE      | 16.7%                            | \$52.25                | 25.6%                       | -2.2%                      | 4,856,981           | 121,424,525       | 18.0%                            | \$51.94                | 25.4%                       | -2.8%                      | 19,098,733             | 477,468,325                        | 4,797,322           | 119,933,050       | 23.5%                            | \$51.30                | 24.3%                       |
| WEXFORD    | 0.2%                             | \$69.38                | 29.8%                       | -13.7%                     | 50,332              | 1,258,300         | 0.2%                             | \$50.13                | 21.5%                       | -6.8%                      | 234,132                | 5,853,300                          | 40,844              | 1,021,100         | 0.2%                             | \$40.68                | 20.1%                       |
| OUT/STATE  | 18.0%                            |                        | 26.3%                       | 21.0%                      | 5,028,698           | 125,717,450       | 18.6%                            |                        | 25.1%                       | 12.3%                      | 20,057,780             | 501,444,500                        | 4,895,789           | 122,394,725       | 24.0%                            |                        | 22.2%                       |



| COUNTY    | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)<br>85(3) | FAMILY<br>TO RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|-------------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
|           |                                     |                        |                             |                          |                                      | 1985(4)           |                                     |                        |                             |                            |                               |                                    | 1986(1)                           |                   |                                     |                        |                             |
| TOTAL     | 100.0%                              |                        | 27.1%                       | 41.6%                    | 27,027,407                           | 675,685,175       | 100.0%                              |                        | 25.0%                       | 1.5%                       | 108,008,424                   | 2,700,210,600                      | 20,395,595                        | 509,889,875       | 100.0%                              |                        | 18.6%                       |
| COUNTY AV | \$64.78                             |                        |                             |                          | 265,045                              | 6,626,117         | \$59.38                             |                        |                             |                            | 1,059,646                     | 26,491,158                         | 245,730                           | 6,143,252         | \$55.05                             |                        |                             |

| COUNTY    | CHANGE<br>85(1)to<br>86(1) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES |
|-----------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|
|           | 1986(2)                    |                                   |                   |                                  |                        |                             |                            | 1986(3)                           |                   |                                  |                        |                             |                            | 1986(4)                           |                   |                                  |                        |
| ALCONA    | -1.5%                      | 12,871                            | 321,775           | 0.0%                             | \$33.04                | 24.7%                       | 1.6%                       | 20,726                            | 518,150           | 0.1%                             | \$53.20                | 39.7%                       | -1.5%                      | 13,254                            | 331,350           | 0.0%                             | \$34.02                |
| ALGER     | 154.9%                     | 11,358                            | 283,950           | 0.0%                             | \$30.78                | 19.2%                       | 101.2%                     | 28,320                            | 708,000           | 0.1%                             | \$76.75                | 47.9%                       | 87.8%                      | 10,600                            | 265,000           | 0.0%                             | \$28.73                |
| ALLEGAN   | -1.9%                      | 140,180                           | 3,504,500         | 0.5%                             | \$42.97                | 26.7%                       | 1.1%                       | 171,878                           | 4,296,950         | 0.6%                             | \$52.69                | 32.8%                       | 3.8%                       | 120,470                           | 3,011,750         | 0.4%                             | \$36.93                |
| ALPENA    | 2.8%                       | 92,924                            | 2,323,100         | 0.3%                             | \$71.89                | 24.9%                       | 0.3%                       | 106,927                           | 2,673,175         | 0.3%                             | \$82.72                | 28.7%                       | -6.8%                      | 100,217                           | 2,505,425         | 0.3%                             | \$77.53                |
| ANTRIM    | 48.2%                      | 38,229                            | 955,725           | 0.1%                             | \$59.02                | 19.8%                       | 14.8%                      | 83,013                            | 2,075,325         | 0.3%                             | \$128.15               | 43.0%                       | 47.1%                      | 38,747                            | 968,675           | 0.1%                             | \$59.82                |
| AREMAC    | 30.9%                      | 31,516                            | 787,900           | 0.1%                             | \$53.58                | 28.7%                       | 34.3%                      | 41,497                            | 1,037,425         | 0.1%                             | \$70.54                | 37.8%                       | 4.1%                       | 21,508                            | 537,700           | 0.1%                             | \$36.56                |
| BARAGA    | 14.7%                      | 9,389                             | 234,725           | 0.0%                             | \$27.67                | 24.2%                       | -5.6%                      | 12,337                            | 308,425           | 0.0%                             | \$36.35                | 31.8%                       | -7.8%                      | 8,287                             | 207,175           | 0.0%                             | \$24.42                |
| BARRY     | -36.7%                     | 43,994                            | 1,099,850         | 0.2%                             | \$24.02                | 26.0%                       | -17.6%                     | 49,079                            | 1,226,975         | 0.2%                             | \$26.80                | 29.0%                       | 8.4%                       | 45,134                            | 1,128,350         | 0.2%                             | \$24.65                |
| BAY       | 7.5%                       | 295,169                           | 7,379,225         | 1.0%                             | \$61.55                | 24.8%                       | 5.9%                       | 327,842                           | 8,196,050         | 1.0%                             | \$68.37                | 27.5%                       | 12.4%                      | 318,268                           | 7,956,700         | 1.1%                             | \$66.37                |
| BENZIE    | 15.6%                      | 43,276                            | 1,081,900         | 0.1%                             | \$96.56                | 21.8%                       | 10.1%                      | 84,165                            | 2,104,125         | 0.3%                             | \$187.78               | 42.4%                       | 3.2%                       | 34,231                            | 855,775           | 0.1%                             | \$76.37                |
| BERRIEN   | 5.3%                       | 281,938                           | 7,048,450         | 1.0%                             | \$41.15                | 26.2%                       | 14.6%                      | 331,557                           | 8,288,925         | 1.1%                             | \$48.40                | 30.9%                       | 12.4%                      | 264,069                           | 6,601,725         | 0.9%                             | \$38.54                |
| BRANCH    | -9.3%                      | 70,032                            | 1,750,800         | 0.2%                             | \$43.57                | 25.0%                       | -5.6%                      | 82,972                            | 2,074,300         | 0.3%                             | \$51.61                | 29.7%                       | 2.6%                       | 74,242                            | 1,856,050         | 0.3%                             | \$46.18                |
| CALHOUN   | -1.6%                      | 782,730                           | 19,568,250        | 2.7%                             | \$138.24               | 25.9%                       | 2.5%                       | 800,558                           | 20,013,950        | 2.6%                             | \$141.38               | 26.5%                       | 4.7%                       | 786,064                           | 19,651,600        | 2.7%                             | \$138.82               |
| CASS      | 13.1%                      | 20,461                            | 511,525           | 0.1%                             | \$10.33                | 25.6%                       | 5.8%                       | 21,278                            | 531,950           | 0.1%                             | \$10.75                | 26.6%                       | -3.8%                      | 19,014                            | 475,350           | 0.1%                             | \$9.60                 |
| CHARLVX.  | 14.7%                      | 33,531                            | 838,275           | 0.1%                             | \$42.11                | 17.9%                       | -6.0%                      | 90,451                            | 2,261,275         | 0.3%                             | \$113.59               | 48.2%                       | 22.4%                      | 36,510                            | 912,750           | 0.1%                             | \$45.85                |
| CHEBOYGAN | -1.7%                      | 37,867                            | 946,675           | 0.1%                             | \$45.85                | 24.8%                       | 33.5%                      | 67,810                            | 1,695,250         | 0.2%                             | \$82.10                | 44.4%                       | 34.2%                      | 28,320                            | 708,000           | 0.1%                             | \$34.29                |
| CHIPPEWA  | -9.8%                      | 101,056                           | 2,526,400         | 0.3%                             | \$87.03                | 24.6%                       | 9.2%                       | 168,257                           | 4,206,425         | 0.5%                             | \$144.90               | 41.0%                       | 16.9%                      | 78,920                            | 1,973,000         | 0.3%                             | \$67.97                |
| CLARE     | 35.8%                      | 47,382                            | 1,184,550         | 0.2%                             | \$49.73                | 27.0%                       | 37.8%                      | 55,202                            | 1,380,050         | 0.2%                             | \$57.93                | 31.5%                       | 33.0%                      | 39,513                            | 987,825           | 0.1%                             | \$41.47                |
| CLINTON   | 4.5%                       | 49,969                            | 1,249,225         | 0.2%                             | \$22.35                | 26.0%                       | 2.3%                       | 54,484                            | 1,362,100         | 0.2%                             | \$24.37                | 28.4%                       | 4.2%                       | 47,248                            | 1,181,200         | 0.2%                             | \$21.13                |
| CRAWFORD  | -0.9%                      | 36,736                            | 918,400           | 0.1%                             | \$97.03                | 26.0%                       | 2.5%                       | 47,701                            | 1,192,525         | 0.2%                             | \$125.99               | 33.7%                       | -5.3%                      | 30,372                            | 759,300           | 0.1%                             | \$80.22                |
| DELTA     | -3.4%                      | 120,490                           | 3,012,250         | 0.4%                             | \$77.34                | 25.2%                       | 4.0%                       | 156,031                           | 3,900,775         | 0.5%                             | \$100.16               | 32.6%                       | 9.3%                       | 106,359                           | 2,658,975         | 0.4%                             | \$68.27                |
| DICKINSON | -5.3%                      | 27,870                            | 696,750           | 0.1%                             | \$27.49                | 26.2%                       | -7.3%                      | 32,413                            | 810,325           | 0.1%                             | \$31.98                | 30.5%                       | -9.2%                      | 23,677                            | 591,925           | 0.1%                             | \$23.36                |
| EATON     | 10.1%                      | 183,103                           | 4,577,575         | 0.6%                             | \$51.82                | 26.2%                       | 8.2%                       | 182,294                           | 4,557,350         | 0.6%                             | \$51.59                | 26.0%                       | 11.2%                      | 178,861                           | 4,471,525         | 0.6%                             | \$50.62                |
| EMMET     | 0.9%                       | 84,884                            | 2,122,100         | 0.3%                             | \$92.30                | 21.4%                       | -5.0%                      | 210,919                           | 5,272,975         | 0.7%                             | \$229.34               | 53.2%                       | -2.7%                      | 57,965                            | 1,449,125         | 0.2%                             | \$63.03                |
| GENESSE   | 9.4%                       | 1,331,495                         | 33,287,375        | 4.6%                             | \$73.90                | 26.3%                       | 5.7%                       | 1,301,555                         | 32,538,875        | 4.2%                             | \$72.24                | 25.8%                       | 6.3%                       | 1,276,383                         | 31,909,575        | 4.4%                             | \$70.84                |
| GLADWIN   | 3.3%                       | 49,374                            | 1,234,350         | 0.2%                             | \$61.85                | 27.3%                       | 8.0%                       | 56,966                            | 1,424,150         | 0.2%                             | \$71.36                | 31.5%                       | 4.8%                       | 43,455                            | 1,086,375         | 0.1%                             | \$54.44                |
| GOGEBIC   | -2.7%                      | 25,726                            | 643,150           | 0.1%                             | \$32.67                | 23.5%                       | 6.9%                       | 35,922                            | 898,050           | 0.1%                             | \$45.62                | 32.8%                       | 13.6%                      | 23,450                            | 586,250           | 0.1%                             | \$29.78                |
| GR. TRAV. | -3.2%                      | 354,010                           | 8,850,250         | 1.2%                             | \$161.21               | 24.3%                       | 9.3%                       | 498,243                           | 12,456,075        | 1.6%                             | \$226.89               | 34.1%                       | 8.4%                       | 338,493                           | 8,462,325         | 1.2%                             | \$154.14               |

| COUNTY    | CHANGE<br>85(1)to<br>86(1) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES |  |  |  |
|-----------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|--|--|--|
|           | 1986(2)                    |                                   |                   |                                  |                        |                             |                            | 1986(3)                           |                   |                                  |                        |                             |                            |                                   | 1986(4)           |                                  |                        |  |  |  |
| GRATOIT   | -3.4X                      | 47,605                            | 1,190,125         | 0.2X                             | \$29.42                | 25.9X                       | -6.5X                      | 46,887                            | 1,172,175         | 0.2X                             | \$28.98                | 25.5X                       | -9.0X                      | 50,078                            | 1,251,950         | 0.2X                             | \$30.95                |  |  |  |
| HILLSDALE | 0.4X                       | 94,074                            | 2,351,850         | 0.3X                             | \$55.90                | 26.8X                       | 5.7X                       | 100,541                           | 2,513,525         | 0.3X                             | \$59.74                | 28.6X                       | 0.2X                       | 83,900                            | 2,097,500         | 0.3X                             | \$49.86                |  |  |  |
| HOUGHTON  | -5.6X                      | 25,182                            | 629,550           | 0.1X                             | \$16.62                | 22.9X                       | -7.4X                      | 38,446                            | 961,150           | 0.1X                             | \$25.38                | 35.0X                       | -6.5X                      | 26,141                            | 653,525           | 0.1X                             | \$17.26                |  |  |  |
| MUROM     | -3.4X                      | 75,264                            | 1,881,600         | 0.3X                             | \$51.61                | 26.2X                       | -5.9X                      | 100,144                           | 2,503,600         | 0.3X                             | \$68.67                | 34.8X                       | -3.7X                      | 61,369                            | 1,534,225         | 0.2X                             | \$42.08                |  |  |  |
| INGHAM    | 1.9X                       | 720,733                           | 18,018,325        | 2.5X                             | \$65.40                | 25.6X                       | 7.7X                       | 775,017                           | 19,375,425        | 2.5X                             | \$70.32                | 27.5X                       | 11.7X                      | 713,876                           | 17,846,900        | 2.5X                             | \$64.78                |  |  |  |
| IONIA     | 4.1X                       | 43,177                            | 1,079,425         | 0.1X                             | \$20.83                | 27.8X                       | 8.2X                       | 42,764                            | 1,069,100         | 0.1X                             | \$20.63                | 27.5X                       | -4.8X                      | 35,488                            | 887,200           | 0.1X                             | \$17.12                |  |  |  |
| IOSCO     | 10.2X                      | 67,652                            | 1,691,300         | 0.2X                             | \$59.66                | 26.0X                       | -3.0X                      | 97,070                            | 2,426,750         | 0.3X                             | \$85.60                | 37.3X                       | -7.0X                      | 52,966                            | 1,324,150         | 0.2X                             | \$46.71                |  |  |  |
| IRON      | 10.3X                      | 32,588                            | 814,700           | 0.1X                             | \$59.75                | 26.1X                       | 11.0X                      | 39,272                            | 981,800           | 0.1X                             | \$72.01                | 31.5X                       | 5.2X                       | 28,095                            | 702,375           | 0.1X                             | \$51.51                |  |  |  |
| ISABELLA  | -5.7X                      | 135,060                           | 3,376,500         | 0.5X                             | \$62.40                | 25.5X                       | 11.8X                      | 154,790                           | 3,869,750         | 0.5X                             | \$71.52                | 29.3X                       | 11.8X                      | 134,956                           | 3,373,900         | 0.5X                             | \$62.35                |  |  |  |
| JACKSON   | 4.6X                       | 470,305                           | 11,757,625        | 1.6X                             | \$77.61                | 26.1X                       | 5.9X                       | 475,294                           | 11,882,350        | 1.5X                             | \$78.43                | 26.3X                       | 9.2X                       | 459,533                           | 11,488,325        | 1.6X                             | \$75.83                |  |  |  |
| KALAMAZOO | 5.1X                       | 436,016                           | 10,900,400        | 1.5X                             | \$51.33                | 25.4X                       | 2.3X                       | 437,514                           | 10,937,850        | 1.4X                             | \$51.50                | 25.5X                       | 1.8X                       | 436,261                           | 10,906,525        | 1.5X                             | \$51.35                |  |  |  |
| KALKASKA  | 5.6X                       | 40,311                            | 1,007,775         | 0.1X                             | \$92.02                | 25.6X                       | -5.4X                      | 52,698                            | 1,317,450         | 0.2X                             | \$120.29               | 33.4X                       | -3.7X                      | 31,317                            | 782,925           | 0.1X                             | \$71.49                |  |  |  |
| KENT      | -0.8X                      | 1,631,999                         | 40,799,975        | 5.6X                             | \$91.79                | 25.5X                       | 3.4X                       | 1,666,633                         | 41,665,825        | 5.3X                             | \$93.74                | 26.1X                       | 6.8X                       | 1,644,114                         | 41,102,850        | 5.6X                             | \$92.47                |  |  |  |
| KEMEEENAW | -49.5X                     | 2,400                             | 60,000            | 0.0X                             | \$30.57                | 18.4X                       | 19.8X                      | 8,731                             | 218,275           | 0.0X                             | \$111.19               | 67.1X                       | 11.2X                      | 1,112                             | 27,800            | 0.0X                             | \$14.16                |  |  |  |
| LAKE      | 32.7X                      | 11,229                            | 280,725           | 0.0X                             | \$36.41                | 27.6X                       | 35.7X                      | 13,473                            | 336,825           | 0.0X                             | \$43.68                | 33.1X                       | -0.7X                      | 9,709                             | 242,725           | 0.0X                             | \$31.48                |  |  |  |
| LAPEER    | -0.5X                      | 133,261                           | 3,331,525         | 0.5X                             | \$47.57                | 26.4X                       | 8.1X                       | 137,106                           | 3,427,650         | 0.4X                             | \$48.94                | 27.2X                       | 9.8X                       | 126,283                           | 3,157,075         | 0.4X                             | \$45.08                |  |  |  |
| LEELANAU  | 8.6X                       | 40,698                            | 1,017,450         | 0.1X                             | \$72.64                | 22.9X                       | 5.4X                       | 85,145                            | 2,128,625         | 0.3X                             | \$151.97               | 47.9X                       | -1.1X                      | 30,928                            | 773,200           | 0.1X                             | \$55.20                |  |  |  |
| LENAAWEE  | -1.0X                      | 195,183                           | 4,879,575         | 0.7X                             | \$54.25                | 25.9X                       | 3.9X                       | 207,120                           | 5,178,000         | 0.7X                             | \$57.57                | 27.5X                       | 7.6X                       | 191,756                           | 4,793,900         | 0.7X                             | \$53.30                |  |  |  |
| LIV.      | 3.8X                       | 124,065                           | 3,101,625         | 0.4X                             | \$30.93                | 26.3X                       | 0.2X                       | 130,999                           | 3,274,975         | 0.4X                             | \$32.66                | 27.8X                       | 3.7X                       | 109,146                           | 2,728,650         | 0.4X                             | \$27.21                |  |  |  |
| LUCE      | -4.7X                      | 11,302                            | 282,550           | 0.0X                             | \$42.43                | 23.3X                       | 12.5X                      | 19,994                            | 499,850           | 0.1X                             | \$75.06                | 41.2X                       | 21.9X                      | 10,362                            | 259,050           | 0.0X                             | \$38.90                |  |  |  |
| MACKINAC  | -4.5X                      | 59,340                            | 1,483,500         | 0.2X                             | \$145.76               | 22.2X                       | -1.2X                      | 145,880                           | 3,647,000         | 0.5X                             | \$358.32               | 54.6X                       | 3.6X                       | 43,994                            | 1,099,850         | 0.2X                             | \$108.06               |  |  |  |
| MACOMB    | 9.1X                       | 1,903,857                         | 47,596,425        | 6.5X                             | \$68.52                | 25.7X                       | 11.2X                      | 1,926,478                         | 48,161,950        | 6.2X                             | \$69.34                | 26.0X                       | 5.8X                       | 1,899,011                         | 47,475,275        | 6.5X                             | \$68.35                |  |  |  |
| MANISTEE  | 8.3X                       | 39,730                            | 993,250           | 0.1X                             | \$43.15                | 24.2X                       | 4.5X                       | 57,131                            | 1,428,275         | 0.2X                             | \$62.05                | 34.8X                       | 11.3X                      | 37,767                            | 944,175           | 0.1X                             | \$41.02                |  |  |  |
| MARQUETTE | 6.0X                       | 167,812                           | 4,195,300         | 0.6X                             | \$56.62                | 24.6X                       | 9.4X                       | 200,431                           | 5,010,775         | 0.6X                             | \$67.62                | 29.3X                       | 8.0X                       | 174,055                           | 4,351,375         | 0.6X                             | \$58.72                |  |  |  |
| MASON     | -10.6X                     | 77,360                            | 1,934,000         | 0.3X                             | \$73.35                | 25.0X                       | -11.6X                     | 126,297                           | 3,157,425         | 0.4X                             | \$119.76               | 40.9X                       | -4.1X                      | 64,865                            | 1,621,625         | 0.2X                             | \$61.51                |  |  |  |
| MECOSTA   | 5.9X                       | 41,395                            | 1,034,875         | 0.1X                             | \$28.00                | 23.5X                       | 18.1X                      | 53,472                            | 1,336,800         | 0.2X                             | \$36.17                | 30.4X                       | 28.3X                      | 47,057                            | 1,176,425         | 0.2X                             | \$31.83                |  |  |  |
| MENOMINEE | -36.9X                     | 31,590                            | 789,750           | 0.1X                             | \$30.14                | 26.5X                       | -26.4X                     | 36,082                            | 902,050           | 0.1X                             | \$34.43                | 30.3X                       | -1.4X                      | 29,360                            | 734,000           | 0.1X                             | \$28.01                |  |  |  |
| MIDLAND   | 18.6X                      | 137,847                           | 3,446,175         | 0.5X                             | \$46.84                | 25.8X                       | 7.5X                       | 135,033                           | 3,375,825         | 0.4X                             | \$45.88                | 25.3X                       | 3.2X                       | 135,583                           | 3,389,575         | 0.5X                             | \$46.07                |  |  |  |

| COUNTY     | CHANGE<br>85(1)to<br>86(1) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES |  |  |  |
|------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|--|--|--|
|            | 1986(2)                    |                                   |                   |                                  |                        |                             |                            | 1986(3)                           |                   |                                  |                        |                             |                            |                                   | 1986(4)           |                                  |                        |  |  |  |
| MISSAUKEE  | 8.2X                       | 9,129                             | 228,225           | 0.0X                             | \$22.80                | 24.2X                       | 0.0X                       | 13,068                            | 326,700           | 0.0X                             | \$32.64                | 34.7X                       | 18.9X                      | 7,829                             | 195,725           | 0.0X                             | \$19.55                |  |  |  |
| MONROE     | 0.2X                       | 118,778                           | 2,969,450         | 0.4X                             | \$22.05                | 26.2X                       | 1.7X                       | 118,890                           | 2,972,250         | 0.4X                             | \$22.07                | 26.2X                       | 6.2X                       | 121,139                           | 3,028,475         | 0.4X                             | \$22.49                |  |  |  |
| MONTCALM   | 18.6X                      | 101,008                           | 2,525,200         | 0.3X                             | \$53.10                | 26.5X                       | 15.7X                      | 113,508                           | 2,837,700         | 0.4X                             | \$59.67                | 29.8X                       | 6.4X                       | 95,057                            | 2,376,425         | 0.3X                             | \$49.97                |  |  |  |
| MONTH.     | 14.0X                      | 26,794                            | 669,850           | 0.1X                             | \$89.41                | 26.0X                       | 65.7X                      | 41,140                            | 1,028,500         | 0.1X                             | \$137.28               | 39.9X                       | 65.8X                      | 23,303                            | 582,575           | 0.1X                             | \$77.76                |  |  |  |
| MUSKEGON   | 2.1X                       | 278,657                           | 6,966,425         | 1.0X                             | \$44.21                | 25.4X                       | 0.6X                       | 304,508                           | 7,612,700         | 1.0X                             | \$48.31                | 27.8X                       | 2.8X                       | 272,736                           | 6,818,400         | 0.9X                             | \$43.27                |  |  |  |
| NEWAYGO    | 0.6X                       | 59,374                            | 1,484,350         | 0.2X                             | \$42.51                | 26.9X                       | 4.1X                       | 66,724                            | 1,668,100         | 0.2X                             | \$47.77                | 30.3X                       | -3.8X                      | 51,247                            | 1,281,175         | 0.2X                             | \$36.69                |  |  |  |
| OAKLAND    | 4.3X                       | 4,123,519                         | 103,087,975       | 14.1X                            | \$101.89               | 25.6X                       | 8.0X                       | 4,171,292                         | 104,282,300       | 13.4X                            | \$103.07               | 25.9X                       | 9.6X                       | 4,164,566                         | 104,114,150       | 14.3X                            | \$102.90               |  |  |  |
| OCEANA     | -4.4X                      | 35,572                            | 889,300           | 0.1X                             | \$40.42                | 26.6X                       | 9.0X                       | 52,352                            | 1,308,800         | 0.2X                             | \$59.49                | 39.1X                       | 26.3X                      | 28,247                            | 706,175           | 0.1X                             | \$32.10                |  |  |  |
| OGEMAW     | 7.8X                       | 41,784                            | 1,044,600         | 0.1X                             | \$63.56                | 25.2X                       | 5.6X                       | 54,126                            | 1,355,150         | 0.2X                             | \$82.33                | 32.6X                       | 6.4X                       | 40,823                            | 1,020,575         | 0.1X                             | \$62.09                |  |  |  |
| ONTONAGON  | 12.4X                      | 12,455                            | 311,375           | 0.0X                             | \$31.58                | 23.8X                       | 5.4X                       | 18,247                            | 456,175           | 0.1X                             | \$46.26                | 34.8X                       | 1.9X                       | 11,732                            | 293,300           | 0.0X                             | \$29.74                |  |  |  |
| OSCEOLA    | 16.5X                      | 23,900                            | 597,500           | 0.1X                             | \$31.57                | 26.0X                       | 5.8X                       | 26,531                            | 663,275           | 0.1X                             | \$35.04                | 28.8X                       | 6.2X                       | 23,750                            | 593,750           | 0.1X                             | \$31.37                |  |  |  |
| OSCODA     | -12.5X                     | 13,169                            | 329,225           | 0.0X                             | \$48.01                | 24.8X                       | 1.3X                       | 19,189                            | 479,725           | 0.1X                             | \$69.95                | 36.1X                       | 19.7X                      | 12,288                            | 307,200           | 0.0X                             | \$44.79                |  |  |  |
| OTSEGO     | 6.8X                       | 60,377                            | 1,509,425         | 0.2X                             | \$100.68               | 23.5X                       | 0.3X                       | 94,370                            | 2,359,250         | 0.3X                             | \$157.36               | 36.8X                       | 2.5X                       | 54,167                            | 1,354,175         | 0.2X                             | \$90.32                |  |  |  |
| OTTAWA     | 26.3X                      | 395,297                           | 9,882,425         | 1.4X                             | \$62.88                | 27.1X                       | 24.9X                      | 431,552                           | 10,788,800        | 1.4X                             | \$68.64                | 29.6X                       | 11.8X                      | 330,565                           | 8,264,125         | 1.1X                             | \$52.58                |  |  |  |
| PRES. IS.  | 15.7X                      | 19,702                            | 492,550           | 0.1X                             | \$34.52                | 24.9X                       | 21.6X                      | 30,433                            | 760,825           | 0.1X                             | \$53.33                | 38.5X                       | -1.1X                      | 17,046                            | 426,150           | 0.1X                             | \$29.87                |  |  |  |
| ROSCOMMON  | 5.2X                       | 49,333                            | 1,233,325         | 0.2X                             | \$75.32                | 23.2X                       | 2.9X                       | 86,208                            | 2,155,200         | 0.3X                             | \$131.62               | 40.5X                       | 10.1X                      | 45,636                            | 1,140,900         | 0.2X                             | \$69.68                |  |  |  |
| SAGINAW    | 2.5X                       | 632,457                           | 15,811,425        | 2.2X                             | \$69.33                | 24.3X                       | 3.1X                       | 738,812                           | 18,470,300        | 2.4X                             | \$80.99                | 28.4X                       | 5.1X                       | 737,766                           | 18,444,150        | 2.5X                             | \$80.87                |  |  |  |
| ST. CLAIR  | 10.0X                      | 333,582                           | 8,339,550         | 1.1X                             | \$60.08                | 26.1X                       | 11.6X                      | 389,287                           | 9,732,175         | 1.2X                             | \$70.12                | 30.5X                       | 18.5X                      | 297,272                           | 7,431,800         | 1.0X                             | \$53.54                |  |  |  |
| ST. JOSEPH | -18.5X                     | 144,173                           | 3,604,325         | 0.5X                             | \$64.27                | 28.6X                       | -23.0X                     | 141,519                           | 3,537,975         | 0.5X                             | \$63.08                | 28.0X                       | -14.5X                     | 102,335                           | 2,558,375         | 0.4X                             | \$45.62                |  |  |  |
| SANILAC    | 22.0X                      | 48,999                            | 1,224,975         | 0.2X                             | \$30.03                | 27.2X                       | -8.7X                      | 56,307                            | 1,407,675         | 0.2X                             | \$34.51                | 31.2X                       | -3.7X                      | 41,009                            | 1,025,225         | 0.1X                             | \$25.13                |  |  |  |
| SCHCRFT.   | -27.9X                     | 11,465                            | 286,625           | 0.0X                             | \$33.43                | 25.3X                       | -27.0X                     | 18,652                            | 466,300           | 0.1X                             | \$54.38                | 41.2X                       | -22.5X                     | 9,171                             | 229,275           | 0.0X                             | \$26.74                |  |  |  |
| SHIAWASSE  | 8.4X                       | 116,314                           | 2,907,850         | 0.4X                             | \$40.88                | 26.3X                       | 7.1X                       | 117,984                           | 2,949,600         | 0.4X                             | \$41.46                | 26.7X                       | 8.7X                       | 111,789                           | 2,794,725         | 0.4X                             | \$39.28                |  |  |  |
| TUSCOLA    | -4.6X                      | 50,368                            | 1,259,200         | 0.2X                             | \$22.11                | 25.9X                       | -13.3X                     | 53,566                            | 1,339,150         | 0.2X                             | \$23.51                | 27.5X                       | -10.3X                     | 46,303                            | 1,157,575         | 0.2X                             | \$20.32                |  |  |  |
| VAN BUREN  | 5.3X                       | 89,731                            | 2,243,275         | 0.3X                             | \$33.57                | 26.5X                       | -7.4X                      | 106,991                           | 2,674,775         | 0.3X                             | \$40.03                | 31.6X                       | -3.7X                      | 75,227                            | 1,880,675         | 0.3X                             | \$28.15                |  |  |  |
| WASHTENAW  | 6.1X                       | 668,647                           | 16,716,175        | 2.3X                             | \$63.14                | 25.1X                       | 6.6X                       | 697,926                           | 17,448,150        | 2.2X                             | \$65.90                | 26.2X                       | 3.8X                       | 699,704                           | 17,492,600        | 2.4X                             | \$66.07                |  |  |  |
| WAYNE      | 7.7X                       | 5,089,865                         | 127,246,625       | 17.4X                            | \$54.43                | 25.8X                       | 3.9X                       | 4,859,254                         | 121,481,350       | 15.6X                            | \$51.96                | 24.6X                       | -0.6X                      | 5,019,571                         | 125,489,275       | 17.2X                            | \$53.68                |  |  |  |
| WEXFORD    | -25.5X                     | 51,559                            | 1,288,975         | 0.2X                             | \$51.35                | 25.4X                       | -13.1X                     | 63,901                            | 1,597,525         | 0.2X                             | \$63.64                | 31.4X                       | -8.3X                      | 46,909                            | 1,172,725         | 0.2X                             | \$46.72                |  |  |  |
| OUT/STATE  | 3.2X                       | 5,428,721                         | 135,718,025       | 18.6X                            |                        | 24.6X                       | 8.2X                       | 5,925,094                         | 148,127,350       | 19.0X                            |                        | 26.9X                       | 12.5X                      | 5,794,301                         | 144,857,525       | 19.9X                            |                        |  |  |  |

| COUNTY    | CHANGE<br>85(1)to<br>86(1) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | FAMILY<br>RESTAURANT<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES |
|-----------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-------------------|----------------------------------|------------------------|
|           | 1986(2)                    |                                   |                   |                                  |                        |                             | 1986(3)                    |                                   |                   |                                  |                        |                             | 1986(4)                    |                                   |                   |                                  |                        |
| TOTAL     | -15.7%                     | 29,189,324                        | 729,733,100       | 100.0%                           |                        | 26.5%                       | 6.1%                       | 31,242,270                        | 781,056,750       | 100.0%                           |                        | 28.4%                       | 6.8%                       | 29,114,201                        | 727,855,025       | 100.0%                           |                        |
| COUNTY AV |                            | 286,272                           | 7,156,808         |                                  | \$64.13                |                             |                            | 305,026                           | 7,625,655         |                                  | \$68.34                |                             |                            | 280,963                           | 7,024,066         |                                  | \$62.94                |

| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| ALCONA    | 25.4%                       | 7.8%                       | 52,210                        | 1,305,250                          |
| ALGER     | 17.9%                       | 110.9%                     | 59,142                        | 1,478,550                          |
| ALLEGAN   | 23.0%                       | 6.6%                       | 524,626                       | 13,115,650                         |
| ALPENA    | 26.9%                       | 11.4%                      | 372,956                       | 9,323,900                          |
| ANTRIM    | 20.1%                       | 33.6%                      | 193,166                       | 4,829,150                          |
| ARENAC    | 19.6%                       | -3.0%                      | 109,816                       | 2,745,400                          |
| BARAGA    | 21.3%                       | -11.4%                     | 38,839                        | 970,975                            |
| BARRY     | 26.7%                       | 13.6%                      | 169,308                       | 4,232,700                          |
| BAY       | 26.7%                       | 16.9%                      | 1,191,695                     | 29,792,375                         |
| BENZIE    | 17.3%                       | -1.7%                      | 198,410                       | 4,960,250                          |
| BERRIEN   | 24.6%                       | 19.2%                      | 1,074,712                     | 26,867,800                         |
| BRANCH    | 26.5%                       | 21.9%                      | 279,743                       | 6,993,575                          |
| CALHOUN   | 26.0%                       | 8.1%                       | 3,019,211                     | 75,480,275                         |
| CASS      | 23.8%                       | -13.8%                     | 79,847                        | 1,996,175                          |
| CHARLVX.  | 19.5%                       | 32.9%                      | 187,637                       | 4,690,925                          |
| CHEBOYGAM | 18.5%                       | 8.5%                       | 152,730                       | 3,818,250                          |
| CHIPPewa  | 19.2%                       | 5.2%                       | 410,737                       | 10,268,425                         |
| CLARE     | 22.5%                       | 25.0%                      | 175,382                       | 4,384,550                          |
| CLINTON   | 24.6%                       | 6.1%                       | 192,039                       | 4,800,975                          |
| CRAWFORD  | 21.5%                       | -1.5%                      | 141,391                       | 3,534,775                          |
| DELTA     | 22.2%                       | 1.8%                       | 478,506                       | 11,962,650                         |
| DICKINSON | 22.3%                       | -23.7%                     | 106,301                       | 2,657,525                          |
| EATON     | 25.5%                       | 9.7%                       | 700,153                       | 17,503,825                         |
| EMMET     | 14.6%                       | -8.6%                      | 396,711                       | 9,917,775                          |
| GENESSE   | 25.3%                       | 5.7%                       | 5,054,314                     | 126,357,850                        |
| GLADWIN   | 24.0%                       | 11.9%                      | 181,064                       | 4,526,600                          |
| GOGEBIC   | 21.4%                       | 6.4%                       | 109,442                       | 2,736,050                          |
| GR. TRAV. | 23.2%                       | 11.8%                      | 1,459,718                     | 36,492,950                         |

| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| GRATOIT   | 27.2%                       | 1.8%                       | 184,024                       | 4,600,600                          |
| HILLSDALE | 23.9%                       | 3.1%                       | 351,232                       | 8,780,800                          |
| HOUGHTON  | 23.8%                       | 6.6%                       | 109,825                       | 2,745,625                          |
| HURON     | 21.3%                       | -10.6%                     | 287,445                       | 7,186,125                          |
| INGHAM    | 25.3%                       | 10.5%                      | 2,818,950                     | 70,473,750                         |
| IONIA     | 22.8%                       | -4.0%                      | 155,415                       | 3,885,375                          |
| IOSCO     | 20.3%                       | -7.4%                      | 260,353                       | 6,508,825                          |
| IRON      | 22.5%                       | -1.5%                      | 124,812                       | 3,120,300                          |
| ISABELLA  | 25.5%                       | 7.2%                       | 528,930                       | 13,223,250                         |
| JACKSON   | 25.5%                       | 8.1%                       | 1,804,375                     | 45,109,375                         |
| KALAMAZOO | 25.4%                       | 2.5%                       | 1,714,633                     | 42,865,825                         |
| KALKASKA  | 19.9%                       | -20.3%                     | 157,761                       | 3,944,025                          |
| KENT      | 25.7%                       | 6.3%                       | 6,388,995                     | 159,724,875                        |
| KEMEEENAW | 8.5%                        | -54.3%                     | 13,012                        | 325,300                            |
| LAKE      | 23.9%                       | -0.3%                      | 40,708                        | 1,017,700                          |
| LAPEER    | 25.0%                       | 9.2%                       | 504,994                       | 12,624,850                         |
| LEELANAU  | 17.4%                       | 20.0%                      | 177,938                       | 4,448,450                          |
| LENAMEE   | 25.5%                       | 9.9%                       | 752,407                       | 18,810,175                         |
| LIV.      | 23.1%                       | -13.8%                     | 471,479                       | 11,786,975                         |
| LUCE      | 21.4%                       | 37.2%                      | 48,504                        | 1,212,600                          |
| MACKINAC  | 16.5%                       | 27.9%                      | 267,116                       | 6,677,900                          |
| MACOMB    | 25.7%                       | 1.2%                       | 7,397,905                     | 184,947,625                        |
| MANISTEE  | 23.0%                       | 8.3%                       | 164,274                       | 4,106,850                          |
| MARQUETTE | 25.5%                       | 13.0%                      | 683,126                       | 17,078,150                         |
| MASON     | 21.0%                       | -6.4%                      | 309,025                       | 7,725,625                          |
| MECOSTA   | 26.8%                       | 20.6%                      | 175,831                       | 4,395,775                          |
| MEMONINEE | 24.7%                       | 8.9%                       | 119,098                       | 2,977,450                          |
| MIDLAND   | 25.4%                       | 10.1%                      | 534,439                       | 13,360,975                         |

| COUNTY     | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| MISSAUKEE  | 20.8%                       | 0.2%                       | 37,664                        | 941,600                            |
| MONROE     | 26.7%                       | 17.7%                      | 453,666                       | 11,341,650                         |
| MONTCALM   | 24.9%                       | 11.3%                      | 381,463                       | 9,536,575                          |
| MONTM.     | 22.6%                       | 38.8%                      | 103,015                       | 2,575,375                          |
| MUSKEGON   | 24.9%                       | 6.4%                       | 1,096,938                     | 27,423,450                         |
| NEWAYGO    | 23.3%                       | 5.6%                       | 220,382                       | 5,509,550                          |
| OAKLAND    | 25.8%                       | 9.5%                       | 16,118,349                    | 402,958,725                        |
| OCEANA     | 21.1%                       | 23.2%                      | 133,817                       | 3,345,425                          |
| OGEAWA     | 24.6%                       | 3.5%                       | 166,033                       | 4,150,825                          |
| ONTONAGON  | 22.4%                       | 9.2%                       | 52,379                        | 1,309,475                          |
| OSCEOLA    | 25.8%                       | 9.6%                       | 92,071                        | 2,301,775                          |
| OSCODA     | 23.1%                       | -7.3%                      | 53,107                        | 1,327,675                          |
| OTSEGO     | 21.1%                       | 0.4%                       | 256,754                       | 6,418,850                          |
| OTTAWA     | 22.6%                       | 3.3%                       | 1,460,029                     | 36,500,725                         |
| PRES. IS.  | 21.6%                       | -2.6%                      | 78,985                        | 1,974,625                          |
| ROSCOMMON  | 21.5%                       | 19.7%                      | 212,710                       | 5,317,750                          |
| SAGINAW    | 28.3%                       | 11.8%                      | 2,603,371                     | 65,084,275                         |
| ST. CLAIR  | 23.3%                       | 5.4%                       | 1,277,098                     | 31,927,450                         |
| ST. JOSEPH | 20.3%                       | -22.7%                     | 504,542                       | 12,613,550                         |
| SANILAC    | 22.7%                       | 9.2%                       | 180,333                       | 4,508,325                          |
| SCHCRFT.   | 20.3%                       | -25.7%                     | 45,252                        | 1,131,300                          |
| SHIAMASSE  | 25.3%                       | 8.7%                       | 441,977                       | 11,049,425                         |
| TUSCOLA    | 23.8%                       | -11.4%                     | 194,635                       | 4,865,875                          |
| VAN BUREN  | 22.2%                       | -3.8%                      | 338,328                       | 8,458,200                          |
| WASHTENAW  | 26.3%                       | 4.4%                       | 2,664,739                     | 66,618,475                         |
| WAYNE      | 25.4%                       | 3.3%                       | 19,766,012                    | 494,150,300                        |
| WEXFORD    | 23.1%                       | -6.8%                      | 203,213                       | 5,080,325                          |
| OUT/STATE  | 26.3%                       | 15.2%                      | 22,043,905                    | 551,097,625                        |



| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| TOTAL     | 26.5%                       | 7.7%                       | 109,941,390                   | 2,748,534,750                      |
| COUNTY AV |                             |                            | 1,117,991                     | 27,949,781                         |

**APPENDIX I**

**STATISTICAL ABSTRACT FOR FAST FOOD SALES TAX BY QUARTER  
FOR MICHIGAN COUNTIES 1983-86**

| COUNTY    | POPULATION | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
|           |            | 1983(1)                      |                   |                                     |                        |                             | 1983(2)                      |                   |                                     |                        |                             |                    | 1983(3)                      |                   |                                     |                        |                             |
| ALCONA    | 9,740      | 944                          | 23,600            | 0.0%                                | \$2.42                 | 10.1%                       | 2,993                        | 74,825            | 0.0%                                | \$7.68                 | 32.0%                       | 217.1%             | 4,453                        | 111,325           | 0.1%                                | \$11.43                | 47.6%                       |
| ALGER     | 9,225      | 176                          | 4,400             | 0.0%                                | \$0.48                 | 11.6%                       | 365                          | 9,125             | 0.0%                                | \$0.99                 | 24.0%                       | 107.4%             | 738                          | 18,450            | 0.0%                                | \$2.00                 | 48.6%                       |
| ALLEGAN   | 81,555     | 10,647                       | 266,175           | 0.2%                                | \$3.26                 | 12.7%                       | 24,664                       | 616,600           | 0.3%                                | \$7.56                 | 29.3%                       | 131.7%             | 31,366                       | 784,150           | 0.4%                                | \$9.61                 | 37.3%                       |
| ALPENA    | 32,315     | 16,800                       | 420,000           | 0.3%                                | \$13.00                | 19.1%                       | 22,801                       | 570,025           | 0.3%                                | \$17.64                | 25.9%                       | 35.7%              | 27,222                       | 680,550           | 0.3%                                | \$21.06                | 31.0%                       |
| ANTRIM    | 16,194     | 926                          | 23,150            | 0.0%                                | \$1.43                 | 13.2%                       | 1,206                        | 30,150            | 0.0%                                | \$1.86                 | 17.2%                       | 30.2%              | 2,063                        | 51,575            | 0.0%                                | \$3.18                 | 29.4%                       |
| AREMAC    | 14,706     | 14,918                       | 372,950           | 0.2%                                | \$25.36                | 18.6%                       | 21,209                       | 530,225           | 0.3%                                | \$36.06                | 26.5%                       | 42.2%              | 25,934                       | 648,350           | 0.3%                                | \$44.09                | 32.4%                       |
| BARAGA    | 8,484      | 598                          | 14,950            | 0.0%                                | \$1.76                 | 6.6%                        | 3,203                        | 80,075            | 0.0%                                | \$9.44                 | 35.1%                       | 435.6%             | 4,370                        | 109,250           | 0.1%                                | \$12.88                | 47.9%                       |
| BARRY     | 45,781     | 1,811                        | 45,275            | 0.0%                                | \$0.99                 | 10.6%                       | 6,258                        | 156,450           | 0.1%                                | \$3.42                 | 36.5%                       | 245.6%             | 6,508                        | 162,700           | 0.1%                                | \$3.55                 | 38.0%                       |
| BAY       | 119,881    | 44,776                       | 1,119,400         | 0.7%                                | \$9.34                 | 17.6%                       | 67,288                       | 1,682,200         | 0.9%                                | \$14.03                | 26.5%                       | 50.3%              | 74,592                       | 1,864,800         | 0.9%                                | \$15.56                | 29.4%                       |
| BENZIE    | 11,205     | 0                            | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 923                          | 23,075            | 0.0%                                | \$2.06                 | 36.7%                       | ERR                | 1,595                        | 39,875            | 0.0%                                | \$3.56                 | 63.3%                       |
| BERRIEN   | 171,276    | 103,222                      | 2,580,550         | 1.7%                                | \$15.07                | 18.5%                       | 147,511                      | 3,687,775         | 2.0%                                | \$21.53                | 26.4%                       | 42.9%              | 170,914                      | 4,272,850         | 2.1%                                | \$24.95                | 30.6%                       |
| BRANCH    | 40,188     | 3,677                        | 91,925            | 0.1%                                | \$2.29                 | 11.7%                       | 9,279                        | 231,975           | 0.1%                                | \$5.77                 | 29.6%                       | 152.4%             | 12,380                       | 309,500           | 0.2%                                | \$7.70                 | 39.5%                       |
| CALHOUN   | 141,557    | 106,900                      | 2,672,500         | 1.8%                                | \$18.88                | 24.3%                       | 108,031                      | 2,700,775         | 1.5%                                | \$19.08                | 24.6%                       | 1.1%               | 121,476                      | 3,036,900         | 1.5%                                | \$21.45                | 27.6%                       |
| CASS      | 49,499     | 9,835                        | 245,875           | 0.2%                                | \$4.97                 | 17.1%                       | 17,560                       | 439,000           | 0.2%                                | \$8.87                 | 30.5%                       | 78.5%              | 18,336                       | 458,400           | 0.2%                                | \$9.26                 | 31.8%                       |
| CHARLVX.  | 19,907     | 3,851                        | 96,275            | 0.1%                                | \$4.84                 | 9.9%                        | 10,945                       | 273,625           | 0.1%                                | \$13.75                | 28.2%                       | 184.2%             | 19,231                       | 480,775           | 0.2%                                | \$24.15                | 49.5%                       |
| CHEBOYGAN | 20,649     | 8,968                        | 224,200           | 0.2%                                | \$10.86                | 15.7%                       | 14,103                       | 352,575           | 0.2%                                | \$17.07                | 24.7%                       | 57.3%              | 21,485                       | 537,125           | 0.3%                                | \$26.01                | 37.6%                       |
| CHIPPewa  | 29,029     | 16,498                       | 412,450           | 0.3%                                | \$14.21                | 23.2%                       | 19,000                       | 475,000           | 0.3%                                | \$16.36                | 26.7%                       | 15.2%              | 19,276                       | 481,900           | 0.2%                                | \$16.60                | 27.1%                       |
| CLARE     | 23,822     | 3,243                        | 81,075            | 0.1%                                | \$3.40                 | 10.9%                       | 9,671                        | 241,775           | 0.1%                                | \$10.15                | 32.6%                       | 198.2%             | 13,280                       | 332,000           | 0.2%                                | \$13.94                | 44.7%                       |
| CLINTON   | 55,893     | 1,613                        | 40,325            | 0.0%                                | \$0.72                 | 11.6%                       | 4,164                        | 104,100           | 0.1%                                | \$1.86                 | 30.1%                       | 158.2%             | 4,748                        | 118,700           | 0.1%                                | \$2.12                 | 34.3%                       |
| CRAWFORD  | 9,465      | 10,023                       | 250,575           | 0.2%                                | \$26.47                | 25.9%                       | 15,106                       | 377,650           | 0.2%                                | \$39.90                | 39.0%                       | 50.7%              | 9,964                        | 249,100           | 0.1%                                | \$26.32                | 25.7%                       |
| DELTA     | 38,947     | 2,359                        | 58,975            | 0.0%                                | \$1.51                 | 4.7%                        | 13,717                       | 342,925           | 0.2%                                | \$8.80                 | 27.0%                       | 481.5%             | 20,658                       | 516,450           | 0.3%                                | \$13.26                | 40.7%                       |
| DICKINSON | 25,341     | 13,172                       | 329,300           | 0.2%                                | \$12.99                | 17.2%                       | 21,251                       | 531,275           | 0.3%                                | \$20.97                | 27.8%                       | 61.3%              | 22,366                       | 559,150           | 0.3%                                | \$22.07                | 29.2%                       |
| EATON     | 88,337     | 14,315                       | 357,875           | 0.2%                                | \$4.05                 | 19.0%                       | 22,074                       | 551,850           | 0.3%                                | \$6.25                 | 29.3%                       | 54.2%              | 21,641                       | 541,025           | 0.3%                                | \$6.12                 | 28.7%                       |
| EMMET     | 22,992     | 6,873                        | 171,825           | 0.1%                                | \$7.47                 | 10.2%                       | 15,403                       | 385,075           | 0.2%                                | \$16.75                | 22.8%                       | 124.1%             | 35,325                       | 883,125           | 0.4%                                | \$38.41                | 52.3%                       |
| GENESSE   | 450,449    | 250,976                      | 6,274,400         | 4.2%                                | \$13.93                | 21.2%                       | 305,403                      | 7,635,075         | 4.2%                                | \$16.95                | 25.8%                       | 21.7%              | 329,337                      | 8,233,425         | 4.1%                                | \$18.28                | 27.8%                       |
| GLADWIN   | 19,957     | 2,952                        | 73,800            | 0.0%                                | \$3.70                 | 17.3%                       | 5,183                        | 129,575           | 0.1%                                | \$6.49                 | 30.4%                       | 75.6%              | 5,165                        | 129,125           | 0.1%                                | \$6.47                 | 30.3%                       |
| GOGEBIC   | 19,686     | 8,393                        | 209,825           | 0.1%                                | \$10.66                | 23.2%                       | 9,593                        | 239,825           | 0.1%                                | \$12.18                | 26.6%                       | 14.3%              | 9,764                        | 244,100           | 0.1%                                | \$12.40                | 27.0%                       |
| GR. TRAV. | 54,899     | 39,430                       | 985,750           | 0.7%                                | \$17.96                | 21.7%                       | 43,058                       | 1,076,450         | 0.6%                                | \$19.61                | 23.7%                       | 9.2%               | 56,628                       | 1,415,700         | 0.7%                                | \$25.79                | 31.2%                       |

| COUNTY    | POPULATION | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
|           |            | 1983(1)                      |                   |                                     |                        |                             | 1983(2)                      |                   |                                     |                        |                             |                    | 1983(3)                      |                   |                                     |                        |                             |
| GRATOIT   | 40,448     | 8,460                        | 211,500           | 0.1%                                | \$5.23                 | 13.4%                       | 15,120                       | 378,000           | 0.2%                                | \$9.35                 | 23.9%                       | 78.7%              | 17,615                       | 440,375           | 0.2%                                | \$10.89                | 27.9%                       |
| HILLSDALE | 42,071     | 12,250                       | 306,250           | 0.2%                                | \$7.28                 | 22.1%                       | 15,767                       | 394,175           | 0.2%                                | \$9.37                 | 28.5%                       | 28.7%              | 15,839                       | 395,975           | 0.2%                                | \$9.41                 | 28.6%                       |
| HOUGHTON  | 37,872     | 3,176                        | 79,400            | 0.1%                                | \$2.10                 | 12.8%                       | 7,585                        | 189,625           | 0.1%                                | \$5.01                 | 30.7%                       | 138.8%             | 9,001                        | 225,025           | 0.1%                                | \$5.94                 | 36.4%                       |
| MURON     | 36,459     | 4,512                        | 112,800           | 0.1%                                | \$3.09                 | 8.9%                        | 14,290                       | 357,250           | 0.2%                                | \$9.80                 | 28.3%                       | 216.7%             | 19,342                       | 483,550           | 0.2%                                | \$13.26                | 38.3%                       |
| INGHAM    | 275,520    | 206,422                      | 5,160,550         | 3.5%                                | \$18.73                | 21.4%                       | 253,420                      | 6,335,500         | 3.5%                                | \$22.99                | 26.2%                       | 22.8%              | 250,957                      | 6,273,925         | 3.1%                                | \$22.77                | 26.0%                       |
| IONIA     | 51,815     | 20,991                       | 524,775           | 0.4%                                | \$10.13                | 17.8%                       | 28,710                       | 717,750           | 0.4%                                | \$13.85                | 24.3%                       | 36.8%              | 40,419                       | 1,010,475         | 0.5%                                | \$19.50                | 34.2%                       |
| IOSCO     | 28,349     | 8,857                        | 221,425           | 0.1%                                | \$7.81                 | 16.1%                       | 15,572                       | 389,300           | 0.2%                                | \$13.73                | 28.4%                       | 75.8%              | 20,715                       | 517,875           | 0.3%                                | \$18.27                | 37.8%                       |
| IRON      | 13,635     | 1,945                        | 48,625            | 0.0%                                | \$3.57                 | 14.6%                       | 3,250                        | 81,250            | 0.0%                                | \$5.96                 | 24.4%                       | 67.1%              | 4,620                        | 115,500           | 0.1%                                | \$8.47                 | 34.6%                       |
| ISABELLA  | 54,110     | 22,099                       | 552,475           | 0.4%                                | \$10.21                | 17.1%                       | 27,325                       | 683,125           | 0.4%                                | \$12.62                | 21.1%                       | 23.6%              | 37,955                       | 948,875           | 0.5%                                | \$17.54                | 29.4%                       |
| JACKSON   | 151,495    | 82,113                       | 2,052,825         | 1.4%                                | \$13.55                | 16.5%                       | 140,999                      | 3,524,975         | 1.9%                                | \$23.27                | 28.4%                       | 71.7%              | 148,757                      | 3,718,925         | 1.9%                                | \$24.55                | 29.9%                       |
| KALAMAZOO | 212,378    | 280,489                      | 7,012,225         | 4.7%                                | \$33.02                | 21.9%                       | 318,965                      | 7,974,125         | 4.4%                                | \$37.55                | 24.9%                       | 13.7%              | 351,579                      | 8,789,475         | 4.4%                                | \$41.39                | 27.5%                       |
| KALKASKA  | 10,952     |                              |                   |                                     |                        |                             | 468                          | 11,700            | 0.0%                                | \$1.07                 | 76.6%                       | ERR                | 143                          | 3,575             | 0.0%                                | \$0.33                 | 23.4%                       |
| KENT      | 444,506    | 155,096                      | 3,877,400         | 2.6%                                | \$8.72                 | 19.5%                       | 205,253                      | 5,131,325         | 2.8%                                | \$11.54                | 25.8%                       | 32.3%              | 228,003                      | 5,700,075         | 2.9%                                | \$12.82                | 28.6%                       |
| KEMEEHAW  | 1,963      | 0                            | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 1                            | 25                | 0.0%                                | \$0.01                 | 3.0%                        | ERR                | 32                           | 800               | 0.0%                                | \$0.41                 | 97.0%                       |
| LAKE      | 7,711      | 1,161                        | 29,025            | 0.0%                                | \$3.76                 | 5.7%                        | 6,765                        | 169,125           | 0.1%                                | \$21.93                | 33.1%                       | 482.7%             | 9,360                        | 234,000           | 0.1%                                | \$30.35                | 45.8%                       |
| LAPEER    | 70,038     | 14,531                       | 363,275           | 0.2%                                | \$5.19                 | 17.0%                       | 21,964                       | 549,100           | 0.3%                                | \$7.84                 | 25.7%                       | 51.2%              | 27,529                       | 688,225           | 0.3%                                | \$9.83                 | 32.2%                       |
| LEELANAU  | 14,007     | 1,062                        | 26,550            | 0.0%                                | \$1.90                 | 8.4%                        | 3,250                        | 81,250            | 0.0%                                | \$5.80                 | 25.6%                       | 206.0%             | 7,371                        | 184,275           | 0.1%                                | \$13.16                | 58.0%                       |
| LENAAWEE  | 89,948     | 21,857                       | 546,425           | 0.4%                                | \$6.07                 | 18.2%                       | 32,814                       | 820,350           | 0.4%                                | \$9.12                 | 27.3%                       | 50.1%              | 40,161                       | 1,004,025         | 0.5%                                | \$11.16                | 33.4%                       |
| LIV.      | 100,289    | 10,443                       | 261,075           | 0.2%                                | \$2.60                 | 13.6%                       | 18,040                       | 451,000           | 0.2%                                | \$4.50                 | 23.4%                       | 72.7%              | 25,457                       | 636,425           | 0.3%                                | \$6.35                 | 33.1%                       |
| LUCE      | 6,659      | 1,322                        | 33,050            | 0.0%                                | \$4.96                 | 14.2%                       | 2,094                        | 52,350            | 0.0%                                | \$7.86                 | 22.5%                       | 58.4%              | 3,711                        | 92,775            | 0.0%                                | \$13.93                | 39.9%                       |
| MACKINAC  | 10,178     | 7,461                        | 186,525           | 0.1%                                | \$18.33                | 15.1%                       | 10,656                       | 266,400           | 0.1%                                | \$26.17                | 21.5%                       | 42.8%              | 22,081                       | 552,025           | 0.3%                                | \$54.24                | 44.6%                       |
| MACOMB    | 694,600    | 274,488                      | 6,862,200         | 4.6%                                | \$9.88                 | 20.9%                       | 368,922                      | 9,223,050         | 5.0%                                | \$13.28                | 28.0%                       | 34.4%              | 344,946                      | 8,623,650         | 4.3%                                | \$12.42                | 26.2%                       |
| MANISTEE  | 23,019     | 6,280                        | 157,000           | 0.1%                                | \$6.82                 | 14.9%                       | 11,934                       | 298,350           | 0.2%                                | \$12.96                | 28.4%                       | 90.0%              | 17,471                       | 436,775           | 0.2%                                | \$18.97                | 41.5%                       |
| MARQUETTE | 74,101     | 46,350                       | 1,158,750         | 0.8%                                | \$15.64                | 15.7%                       | 58,870                       | 1,471,750         | 0.8%                                | \$19.86                | 20.0%                       | 27.0%              | 77,610                       | 1,940,250         | 1.0%                                | \$26.18                | 26.4%                       |
| MASON     | 26,365     | 12,911                       | 322,775           | 0.2%                                | \$12.24                | 15.2%                       | 21,894                       | 547,350           | 0.3%                                | \$20.76                | 25.8%                       | 69.6%              | 32,613                       | 815,325           | 0.4%                                | \$30.92                | 38.5%                       |
| MECOSTA   | 36,961     | 21,655                       | 541,375           | 0.4%                                | \$14.65                | 27.1%                       | 27,802                       | 695,050           | 0.4%                                | \$18.80                | 34.9%                       | 28.4%              | 16,802                       | 420,050           | 0.2%                                | \$11.36                | 21.1%                       |
| MEMPHINEE | 26,201     | 12,203                       | 305,075           | 0.2%                                | \$11.64                | 20.0%                       | 14,482                       | 362,050           | 0.2%                                | \$13.82                | 23.7%                       | 18.7%              | 20,690                       | 517,250           | 0.3%                                | \$19.74                | 33.9%                       |
| MIDLAND   | 73,578     | 4,490                        | 112,250           | 0.1%                                | \$1.53                 | 18.6%                       | 7,025                        | 175,625           | 0.1%                                | \$2.39                 | 29.0%                       | 56.5%              | 7,279                        | 181,975           | 0.1%                                | \$2.47                 | 30.1%                       |

| COUNTY     | POPULATION | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|------------|------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
|            |            | 1983(1)                      |                   |                                     |                        |                             | 1983(2)                      |                   |                                     |                        |                             |                    | 1983(3)                      |                   |                                     |                        |                             |
| MISSAUKIEE | 10,009     | 1,836                        | 45,900            | 0.0%                                | \$4.59                 | 14.5%                       | 3,853                        | 96,325            | 0.1%                                | \$9.62                 | 30.3%                       | 109.9%             | 5,134                        | 128,350           | 0.1%                                | \$12.82                | 40.4%                       |
| MONROE     | 134,659    | 13,439                       | 335,975           | 0.2%                                | \$2.50                 | 18.5%                       | 25,436                       | 635,900           | 0.3%                                | \$4.72                 | 35.1%                       | 89.3%              | 19,387                       | 484,675           | 0.2%                                | \$3.60                 | 26.7%                       |
| MONTCALM   | 47,555     | 4,076                        | 101,900           | 0.1%                                | \$2.14                 | 11.8%                       | 10,980                       | 274,500           | 0.1%                                | \$5.77                 | 31.8%                       | 169.4%             | 13,815                       | 345,375           | 0.2%                                | \$7.26                 | 40.0%                       |
| MONTMOREN  | 7,492      | 1,159                        | 28,975            | 0.0%                                | \$3.87                 | 11.3%                       | 2,554                        | 63,850            | 0.0%                                | \$8.52                 | 24.9%                       | 120.4%             | 3,979                        | 99,475            | 0.0%                                | \$13.28                | 38.8%                       |
| MUSKEGON   | 157,589    | 80,053                       | 2,001,325         | 1.3%                                | \$12.70                | 20.1%                       | 104,636                      | 2,615,900         | 1.4%                                | \$16.60                | 26.3%                       | 30.7%              | 117,596                      | 2,939,900         | 1.5%                                | \$18.66                | 29.6%                       |
| NEWAYGO    | 34,917     | 5,704                        | 142,600           | 0.1%                                | \$4.08                 | 13.6%                       | 15,994                       | 399,850           | 0.2%                                | \$11.45                | 38.3%                       | 180.4%             | 15,401                       | 385,025           | 0.2%                                | \$11.03                | 36.8%                       |
| OAKLAND    | 1,011,793  | 782,147                      | 19,553,675        | 13.1%                               | \$19.33                | 20.4%                       | 990,116                      | 24,752,900        | 13.5%                               | \$24.46                | 25.8%                       | 26.6%              | 1,083,774                    | 27,094,350        | 13.6%                               | \$26.78                | 28.2%                       |
| OCEANA     | 22,002     | 1,840                        | 46,000            | 0.0%                                | \$2.09                 | 9.9%                        | 5,513                        | 137,825           | 0.1%                                | \$6.26                 | 29.6%                       | 199.6%             | 7,787                        | 194,675           | 0.1%                                | \$8.85                 | 41.8%                       |
| OGEHAW     | 16,436     | 4,061                        | 101,525           | 0.1%                                | \$6.18                 | 12.9%                       | 9,880                        | 247,000           | 0.1%                                | \$15.03                | 31.3%                       | 143.3%             | 12,840                       | 321,000           | 0.2%                                | \$19.53                | 40.7%                       |
| ONTONAGON  | 9,861      | 597                          | 14,925            | 0.0%                                | \$1.51                 | 7.6%                        | 1,882                        | 47,050            | 0.0%                                | \$4.77                 | 24.0%                       | 215.2%             | 3,528                        | 88,200            | 0.0%                                | \$8.94                 | 45.0%                       |
| OSCEOLA    | 18,928     | 4,528                        | 113,200           | 0.1%                                | \$5.98                 | 17.8%                       | 7,282                        | 182,050           | 0.1%                                | \$9.62                 | 28.7%                       | 60.8%              | 8,082                        | 202,050           | 0.1%                                | \$10.67                | 31.8%                       |
| OSCODA     | 6,858      | 0                            | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 3,205                        | 80,125            | 0.0%                                | \$11.68                | 32.7%                       | ERR                | 4,919                        | 122,975           | 0.1%                                | \$17.93                | 50.2%                       |
| OTSEGO     | 14,993     | 362                          | 9,050             | 0.0%                                | \$0.60                 | 29.4%                       | 168                          | 4,200             | 0.0%                                | \$0.28                 | 13.6%                       | -53.6%             | 197                          | 4,925             | 0.0%                                | \$0.33                 | 16.0%                       |
| OTTAWA     | 157,174    | 61,893                       | 1,547,325         | 1.0%                                | \$9.84                 | 18.9%                       | 83,291                       | 2,082,275         | 1.1%                                | \$13.25                | 25.4%                       | 34.6%              | 103,981                      | 2,599,525         | 1.3%                                | \$16.54                | 31.7%                       |
| PRES. IS.  | 14,267     | 4,487                        | 112,175           | 0.1%                                | \$7.86                 | 18.1%                       | 6,479                        | 161,975           | 0.1%                                | \$11.35                | 26.1%                       | 44.4%              | 8,563                        | 214,075           | 0.1%                                | \$15.00                | 34.5%                       |
| ROSCOMMON  | 16,374     | 2,805                        | 70,125            | 0.0%                                | \$4.28                 | 8.9%                        | 6,652                        | 166,300           | 0.1%                                | \$10.16                | 21.1%                       | 137.1%             | 14,837                       | 370,925           | 0.2%                                | \$22.65                | 47.1%                       |
| SAGINAW    | 228,059    | 34,665                       | 866,625           | 0.6%                                | \$3.80                 | 19.3%                       | 40,035                       | 1,000,875         | 0.5%                                | \$4.39                 | 22.3%                       | 15.5%              | 51,001                       | 1,275,025         | 0.6%                                | \$5.59                 | 28.4%                       |
| ST. CLAIR  | 138,802    | 28,249                       | 706,225           | 0.5%                                | \$5.09                 | 18.0%                       | 37,350                       | 933,750           | 0.5%                                | \$6.73                 | 23.8%                       | 32.2%              | 51,206                       | 1,280,150         | 0.6%                                | \$9.22                 | 32.6%                       |
| ST. JOSEPH | 56,083     | 26,318                       | 657,950           | 0.4%                                | \$11.73                | 19.4%                       | 38,443                       | 961,075           | 0.5%                                | \$17.14                | 28.4%                       | 46.1%              | 37,910                       | 947,750           | 0.5%                                | \$16.90                | 28.0%                       |
| SANILAC    | 40,789     | 8,534                        | 213,350           | 0.1%                                | \$5.23                 | 18.5%                       | 11,942                       | 298,550           | 0.2%                                | \$7.32                 | 25.9%                       | 39.9%              | 15,160                       | 379,000           | 0.2%                                | \$9.29                 | 32.8%                       |
| SCHCRFT.   | 8,575      | 436                          | 10,900            | 0.0%                                | \$1.27                 | 15.4%                       | 672                          | 16,800            | 0.0%                                | \$1.96                 | 23.7%                       | 54.1%              | 1,311                        | 32,775            | 0.0%                                | \$3.82                 | 46.2%                       |
| SHIAWASSE  | 71,140     | 16,511                       | 412,775           | 0.3%                                | \$5.80                 | 17.4%                       | 25,986                       | 649,650           | 0.4%                                | \$9.13                 | 27.4%                       | 57.4%              | 29,552                       | 738,800           | 0.4%                                | \$10.39                | 31.2%                       |
| TUSCOLA    | 56,961     | 2,216                        | 55,400            | 0.0%                                | \$0.97                 | 18.5%                       | 3,097                        | 77,425            | 0.0%                                | \$1.36                 | 25.8%                       | 39.8%              | 3,943                        | 98,575            | 0.0%                                | \$1.73                 | 32.9%                       |
| VAN BUREN  | 66,814     | 14,374                       | 359,350           | 0.2%                                | \$5.38                 | 18.6%                       | 22,365                       | 559,125           | 0.3%                                | \$8.37                 | 29.0%                       | 55.6%              | 26,309                       | 657,725           | 0.3%                                | \$9.84                 | 34.1%                       |
| WASHTENAW  | 264,748    | 125,407                      | 3,135,175         | 2.1%                                | \$11.84                | 22.6%                       | 133,968                      | 3,349,200         | 1.8%                                | \$12.65                | 24.2%                       | 6.8%               | 149,492                      | 3,737,300         | 1.9%                                | \$14.12                | 27.0%                       |
| WAYNE      | 2,337,891  | 872,121                      | 21,803,025        | 14.6%                               | \$9.33                 | 21.3%                       | 1,050,623                    | 26,265,575        | 14.3%                               | \$11.23                | 25.7%                       | 20.5%              | 1,120,893                    | 28,022,325        | 14.1%                               | \$11.99                | 27.4%                       |
| WEXFORD    | 25,102     | 5,144                        | 128,600           | 0.1%                                | \$5.12                 | 19.1%                       | 7,212                        | 180,300           | 0.1%                                | \$7.18                 | 26.7%                       | 40.2%              | 9,853                        | 246,325           | 0.1%                                | \$9.81                 | 36.5%                       |
| OUT/STATE  |            | 1,931,880                    | 48,297,000        | 32.3%                               |                        | 23.8%                       | 2,081,791                    | 52,044,775        | 28.4%                               |                        | 25.7%                       | 7.6%               | 2,158,316                    | 53,957,900        | 27.1%                               |                        | 26.6%                       |

| COUNTY    | POPULATION | FAST<br>FOOD<br>SALES<br>TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | FAST<br>FOOD<br>SALES<br>TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 TO Q2 | FAST<br>FOOD<br>SALES<br>TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| TOTAL     | 9,262,078  | 5,975,362                               | 149,384,050       | 100.0%                              | 21.1X                  | 7,326,604                   | 183,165,100                             | 100.0%            | 25.9%                               | 22.6X                  | 7,967,639                   | 199,190,975        | 100.0%                                  | 28.2%             |                                     |                        |                             |
| COUNTY/AV | 111,591    | 48,717                                  | 1,217,916         |                                     | \$10.91                | 63,191                      | 1,579,763                               |                   | \$14.16                             |                        |                             |                    | 69,992                                  | 1,749,796         |                                     | \$15.68                |                             |

\*OUT/STATE Figures Not Included In Averages

\*ERR Indicates Division by Zero

| COUNTY    | CHANGE<br>Q2 TO Q3 | FAST<br>FOOD<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAST<br>FOOD<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|--------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|
| ALCONA    | 48.8%              | 967                                     | 24,175            | 0.0%                                | \$2.48                 | 10.3%                       | -78.3%             | 9,357                         | 233,925                            | 604                                     | 15,100            | 0.0%                                | \$1.55                 | 6.9%                        | -36.0%                     | 2,541                                   | 63,525            |
| ALGER     | 102.2%             | 239                                     | 5,975             | 0.0%                                | \$0.65                 | 15.7%                       | -67.6%             | 1,518                         | 37,950                             | 188                                     | 4,700             | 0.0%                                | \$0.51                 | 17.9%                       | 6.8%                       | 407                                     | 10,175            |
| ALLEGAN   | 27.2%              | 17,470                                  | 436,750           | 0.2%                                | \$5.36                 | 20.8%                       | -44.3%             | 84,147                        | 2,103,675                          | 13,407                                  | 335,175           | 0.2%                                | \$4.11                 | 16.3%                       | 25.9%                      | 24,248                                  | 606,200           |
| ALPENA    | 19.4%              | 21,046                                  | 526,150           | 0.3%                                | \$16.28                | 24.0%                       | -22.7%             | 87,869                        | 2,196,725                          | 23,758                                  | 593,950           | 0.4%                                | \$18.38                | 18.4%                       | 41.4%                      | 30,822                                  | 770,550           |
| ANTRIM    | 71.1%              | 2,830                                   | 70,750            | 0.0%                                | \$4.37                 | 40.3%                       | 37.2%              | 7,025                         | 175,625                            | 1,857                                   | 46,425            | 0.0%                                | \$2.87                 | 17.1%                       | 100.5%                     | 2,561                                   | 64,025            |
| AREHAC    | 22.3%              | 17,974                                  | 449,350           | 0.3%                                | \$30.56                | 22.5%                       | -30.7%             | 80,035                        | 2,000,875                          | 12,496                                  | 312,400           | 0.2%                                | \$21.24                | 15.6%                       | -16.2%                     | 20,261                                  | 506,525           |
| BARAGA    | 36.4%              | 951                                     | 23,775            | 0.0%                                | \$2.80                 | 10.4%                       | -78.2%             | 9,122                         | 228,050                            | 806                                     | 20,150            | 0.0%                                | \$2.38                 | 7.9%                        | 34.8%                      | 3,484                                   | 87,100            |
| BARRY     | 4.0%               | 2,555                                   | 63,875            | 0.0%                                | \$1.40                 | 14.9%                       | -60.7%             | 17,132                        | 428,300                            | 1,828                                   | 45,700            | 0.0%                                | \$1.00                 | 13.3%                       | 0.9%                       | 5,157                                   | 128,925           |
| BAY       | 10.9%              | 67,267                                  | 1,681,675         | 1.0%                                | \$14.03                | 26.5%                       | -9.8%              | 253,923                       | 6,348,075                          | 70,937                                  | 1,773,425         | 1.1%                                | \$14.79                | 20.2%                       | 58.4%                      | 91,803                                  | 2,295,075         |
| BENZIE    | 72.8%              | 0                                       | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%            | 2,518                         | 62,950                             | 0                                       | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 893                                     | 22,325            |
| BERRIEN   | 15.9%              | 136,833                                 | 3,420,825         | 1.9%                                | \$19.97                | 24.5%                       | -19.9%             | 558,480                       | 13,962,000                         | 141,692                                 | 3,542,300         | 2.1%                                | \$20.68                | 19.2%                       | 37.3%                      | 192,301                                 | 4,807,525         |
| BRANCH    | 33.4%              | 6,041                                   | 151,025           | 0.1%                                | \$3.76                 | 19.3%                       | -51.2%             | 31,377                        | 784,425                            | 5,840                                   | 146,000           | 0.1%                                | \$3.63                 | 13.5%                       | 58.8%                      | 15,147                                  | 378,675           |
| CALHOUN   | 12.4%              | 103,076                                 | 2,576,900         | 1.5%                                | \$18.20                | 23.5%                       | -15.1%             | 439,483                       | 10,987,075                         | 98,683                                  | 2,467,075         | 1.5%                                | \$17.43                | 20.4%                       | -7.7%                      | 135,537                                 | 3,388,425         |
| CASS      | 4.4%               | 11,907                                  | 297,675           | 0.2%                                | \$6.01                 | 20.7%                       | -35.1%             | 57,638                        | 1,440,950                          | 12,774                                  | 319,350           | 0.2%                                | \$6.45                 | 21.0%                       | 29.9%                      | 19,115                                  | 477,875           |
| CHARLVX.  | 75.7%              | 4,816                                   | 120,400           | 0.1%                                | \$6.05                 | 12.4%                       | -75.0%             | 38,843                        | 971,075                            | 4,757                                   | 118,925           | 0.1%                                | \$5.97                 | 11.8%                       | 23.5%                      | 10,997                                  | 274,925           |
| CHEBOYGAN | 52.3%              | 12,601                                  | 315,025           | 0.2%                                | \$15.26                | 22.0%                       | -41.3%             | 57,157                        | 1,428,925                          | 11,669                                  | 291,725           | 0.2%                                | \$14.13                | 17.4%                       | 30.1%                      | 16,987                                  | 424,675           |
| CHIPPEWA  | 1.5%               | 16,427                                  | 410,675           | 0.2%                                | \$14.15                | 23.1%                       | -14.8%             | 71,201                        | 1,780,025                          | 18,592                                  | 464,800           | 0.3%                                | \$16.01                | 24.6%                       | 12.7%                      | 20,071                                  | 501,775           |
| CLARE     | 37.3%              | 3,494                                   | 87,350            | 0.0%                                | \$3.67                 | 11.8%                       | -73.7%             | 29,688                        | 742,200                            | 2,665                                   | 66,625            | 0.0%                                | \$2.80                 | 12.5%                       | -17.8%                     | 7,053                                   | 176,325           |
| CLINTON   | 14.0%              | 3,329                                   | 83,225            | 0.0%                                | \$1.49                 | 24.0%                       | -29.9%             | 13,854                        | 346,350                            | 4,538                                   | 113,450           | 0.1%                                | \$2.03                 | 22.8%                       | 181.3%                     | 5,702                                   | 142,550           |
| CRAWFORD  | -34.0%             | 3,625                                   | 90,625            | 0.1%                                | \$9.57                 | 9.4%                        | -63.6%             | 38,718                        | 967,950                            | 3,261                                   | 81,525            | 0.0%                                | \$8.61                 | 20.7%                       | -67.5%                     | 4,300                                   | 107,500           |
| DELTA     | 50.6%              | 13,991                                  | 349,775           | 0.2%                                | \$8.98                 | 27.6%                       | -32.3%             | 50,725                        | 1,268,125                          | 11,376                                  | 284,400           | 0.2%                                | \$7.30                 | 18.5%                       | 382.2%                     | 16,386                                  | 409,650           |
| DICKINSON | 5.2%               | 19,787                                  | 494,675           | 0.3%                                | \$19.52                | 25.8%                       | -11.5%             | 76,576                        | 1,914,400                          | 14,487                                  | 362,175           | 0.2%                                | \$14.29                | 9.6%                        | 10.0%                      | 23,245                                  | 581,125           |
| EATON     | -2.0%              | 17,282                                  | 432,050           | 0.2%                                | \$4.89                 | 22.9%                       | -20.1%             | 75,312                        | 1,882,800                          | 14,989                                  | 374,725           | 0.2%                                | \$4.24                 | 24.0%                       | 4.7%                       | 15,979                                  | 399,475           |
| EMMET     | 129.3%             | 9,994                                   | 249,850           | 0.1%                                | \$10.87                | 14.8%                       | -71.7%             | 67,595                        | 1,689,875                          | 10,053                                  | 251,325           | 0.2%                                | \$10.93                | 12.3%                       | 46.3%                      | 22,057                                  | 551,425           |
| GENESSE   | 7.8%               | 299,909                                 | 7,497,725         | 4.3%                                | \$16.65                | 25.3%                       | -8.9%              | 1,185,625                     | 29,640,625                         | 309,771                                 | 7,744,275         | 4.6%                                | \$17.19                | 21.9%                       | 23.4%                      | 380,106                                 | 9,502,650         |
| GLADWIN   | -0.3%              | 3,756                                   | 93,900            | 0.1%                                | \$4.71                 | 22.0%                       | -27.3%             | 17,056                        | 426,400                            | 1,664                                   | 41,600            | 0.0%                                | \$2.08                 | 17.9%                       | -43.6%                     | 2,875                                   | 71,875            |
| GOGEBIC   | 1.8%               | 8,359                                   | 208,975           | 0.1%                                | \$10.62                | 23.1%                       | -14.4%             | 36,109                        | 902,725                            | 8,375                                   | 209,375           | 0.1%                                | \$10.64                | 23.7%                       | -0.2%                      | 12,283                                  | 307,075           |
| GR. TRAV. | 31.5%              | 42,610                                  | 1,065,250         | 0.6%                                | \$19.40                | 23.4%                       | -24.8%             | 181,726                       | 4,543,150                          | 39,928                                  | 998,200           | 0.6%                                | \$18.18                | 19.9%                       | 1.3%                       | 51,785                                  | 1,294,625         |

| COUNTY    | CHANGE<br>Q2 TO Q3 | FAST<br>FOOD<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAST<br>FOOD<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1) TO<br>84(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|--------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------------------|-------------------|
| GRATOIT   | 16.5X              | 22,023                                  | 550,575           | 0.3X                                | \$13.61                | 34.8X                       | 25.0X              | 63,218                        | 1,580,450                          | 18,853                                  | 471,325           | 0.3X                                | \$11.65                | 21.2X                       | 122.8X                      | 24,331                                  | 608,275           |
| HILLSDALE | 0.5X               | 11,531                                  | 288,275           | 0.2X                                | \$6.85                 | 20.8X                       | -27.2X             | 55,387                        | 1,384,675                          | 11,126                                  | 278,150           | 0.2X                                | \$6.61                 | 19.1X                       | -9.2X                       | 15,239                                  | 380,975           |
| HOUGHTON  | 18.7X              | 4,985                                   | 124,625           | 0.1X                                | \$3.29                 | 20.1X                       | -44.6X             | 24,747                        | 618,675                            | 2,949                                   | 73,725            | 0.0X                                | \$1.95                 | 17.3X                       | -7.1X                       | 4,774                                   | 119,350           |
| MUROM     | 35.4X              | 12,355                                  | 308,875           | 0.2X                                | \$8.47                 | 24.5X                       | -36.1X             | 50,499                        | 1,262,475                          | 11,253                                  | 281,325           | 0.2X                                | \$7.72                 | 15.0X                       | 149.4X                      | 21,740                                  | 543,500           |
| INGHAM    | -1.0X              | 255,587                                 | 6,389,675         | 3.6X                                | \$23.19                | 26.4X                       | 1.8X               | 966,386                       | 24,159,650                         | 239,275                                 | 5,981,875         | 3.6X                                | \$21.71                | 22.4X                       | 15.9X                       | 286,752                                 | 7,168,800         |
| IONIA     | 40.8X              | 28,047                                  | 701,175           | 0.4X                                | \$13.53                | 23.7X                       | -30.6X             | 118,167                       | 2,954,175                          | 25,808                                  | 645,200           | 0.4X                                | \$12.45                | 20.3X                       | 22.9X                       | 37,402                                  | 935,050           |
| IOSCO     | 33.0X              | 9,705                                   | 242,625           | 0.1X                                | \$8.56                 | 17.7X                       | -53.1X             | 54,849                        | 1,371,225                          | 7,794                                   | 194,850           | 0.1X                                | \$6.87                 | 15.2X                       | -12.0X                      | 14,988                                  | 374,700           |
| IRON      | 42.2X              | 3,525                                   | 88,125            | 0.1X                                | \$6.46                 | 26.4X                       | -23.7X             | 13,340                        | 333,500                            | 2,029                                   | 50,725            | 0.0X                                | \$3.72                 | 17.3X                       | 4.3X                        | 3,389                                   | 84,725            |
| ISABELLA  | 38.9X              | 41,825                                  | 1,045,625         | 0.6X                                | \$19.32                | 32.4X                       | 10.2X              | 129,204                       | 3,230,100                          | 38,409                                  | 960,225           | 0.6X                                | \$17.75                | 22.4X                       | 73.8X                       | 41,616                                  | 1,040,400         |
| JACKSON   | 5.5X               | 124,980                                 | 3,124,500         | 1.8X                                | \$20.62                | 25.2X                       | -16.0X             | 496,849                       | 12,421,225                         | 120,580                                 | 3,014,500         | 1.8X                                | \$19.90                | 20.8X                       | 46.8X                       | 156,429                                 | 3,910,725         |
| KALAMAZOO | 10.2X              | 329,181                                 | 8,229,525         | 4.7X                                | \$38.75                | 25.7X                       | -6.4X              | 1,280,214                     | 32,005,350                         | 328,553                                 | 8,213,825         | 4.9X                                | \$38.68                | 20.9X                       | 17.1X                       | 405,917                                 | 10,147,925        |
| KALKASKA  | -69.4X             | 0                                       | 0                 | 0.0X                                | \$0.00                 | 0.0X                        | -100.0X            | 611                           | 15,275                             | 0                                       | 0                 | 0.0X                                | \$0.00                 | ERR                         | ERR                         | 0                                       | 0                 |
| KENT      | 11.1X              | 207,909                                 | 5,197,725         | 3.0X                                | \$11.69                | 26.1X                       | -8.8X              | 796,261                       | 19,906,525                         | 205,175                                 | 5,129,375         | 3.1X                                | \$11.54                | 19.8X                       | 32.3X                       | 270,911                                 | 6,772,775         |
| KEWEENAW  | 3100.0X            | 0                                       | 0                 | 0.0X                                | \$0.00                 | 0.0X                        | -100.0X            | 33                            | 825                                | 0                                       | 0                 | 0.0X                                | \$0.00                 | 0.0X                        | ERR                         | 81                                      | 2,025             |
| LAKE      | 38.4X              | 3,143                                   | 78,575            | 0.0X                                | \$10.19                | 15.4X                       | -66.4X             | 20,429                        | 510,725                            | 1,676                                   | 41,900            | 0.0X                                | \$5.43                 | 9.6X                        | 44.4X                       | 5,800                                   | 145,000           |
| LAPEER    | 25.3X              | 21,403                                  | 535,075           | 0.3X                                | \$7.64                 | 25.1X                       | -22.3X             | 85,427                        | 2,135,675                          | 18,565                                  | 464,125           | 0.3X                                | \$6.63                 | 17.6X                       | 27.8X                       | 29,781                                  | 744,525           |
| LEELANAU  | 126.8X             | 1,016                                   | 25,400            | 0.0X                                | \$1.81                 | 8.0X                        | -86.2X             | 12,699                        | 317,475                            | 771                                     | 19,275            | 0.0X                                | \$1.38                 | 4.0X                        | -27.4X                      | 4,806                                   | 120,150           |
| LENAMEE   | 22.4X              | 25,463                                  | 636,575           | 0.4X                                | \$7.08                 | 21.2X                       | -36.6X             | 120,295                       | 3,007,375                          | 26,702                                  | 667,550           | 0.4X                                | \$7.42                 | 18.5X                       | 22.2X                       | 41,254                                  | 1,031,350         |
| LIV.      | 41.1X              | 23,075                                  | 576,875           | 0.3X                                | \$5.75                 | 30.0X                       | -9.4X              | 77,015                        | 1,925,375                          | 80,928                                  | 2,023,200         | 1.2X                                | \$20.17                | 19.7X                       | 674.9X                      | 112,609                                 | 2,815,225         |
| LUCE      | 77.2X              | 2,164                                   | 54,100            | 0.0X                                | \$8.12                 | 23.3X                       | -41.7X             | 9,291                         | 232,275                            | 1,865                                   | 46,625            | 0.0X                                | \$7.00                 | 16.7X                       | 41.1X                       | 2,592                                   | 64,800            |
| MACKINAC  | 107.2X             | 9,353                                   | 233,825           | 0.1X                                | \$22.97                | 18.9X                       | -57.6X             | 49,551                        | 1,238,775                          | 6,494                                   | 162,350           | 0.1X                                | \$15.95                | 10.9X                       | -13.0X                      | 12,548                                  | 313,700           |
| MACOMB    | -6.5X              | 327,288                                 | 8,182,200         | 4.7X                                | \$11.78                | 24.9X                       | -5.1X              | 1,315,644                     | 32,891,100                         | 316,714                                 | 7,917,850         | 4.7X                                | \$11.40                | 21.3X                       | 15.4X                       | 395,051                                 | 9,876,275         |
| MANISTEE  | 46.4X              | 6,382                                   | 159,550           | 0.1X                                | \$6.93                 | 15.2X                       | -63.5X             | 42,067                        | 1,051,675                          | 9,722                                   | 243,050           | 0.1X                                | \$10.56                | 16.2X                       | 54.8X                       | 13,706                                  | 342,650           |
| MARQUETTE | 31.8X              | 111,567                                 | 2,789,175         | 1.6X                                | \$37.64                | 37.9X                       | 43.8X              | 294,397                       | 7,359,925                          | 69,899                                  | 1,747,475         | 1.0X                                | \$23.58                | 24.0X                       | 50.8X                       | 87,289                                  | 2,182,225         |
| MASON     | 49.0X              | 17,349                                  | 433,725           | 0.2X                                | \$16.45                | 20.5X                       | -46.8X             | 84,767                        | 2,119,175                          | 14,640                                  | 366,000           | 0.2X                                | \$13.88                | 16.8X                       | 13.4X                       | 23,713                                  | 592,825           |
| MECOSTA   | -39.6X             | 13,507                                  | 337,675           | 0.2X                                | \$9.14                 | 16.9X                       | -19.6X             | 79,766                        | 1,994,150                          | 14,305                                  | 357,625           | 0.2X                                | \$9.68                 | 17.0X                       | -33.9X                      | 20,320                                  | 508,000           |
| MEMPHIS   | 42.9X              | 13,618                                  | 340,450           | 0.2X                                | \$12.99                | 22.3X                       | -34.2X             | 60,993                        | 1,524,825                          | 14,164                                  | 354,100           | 0.2X                                | \$13.51                | 23.1X                       | 16.1X                       | 15,062                                  | 376,550           |
| MIDLAND   | 3.6X               | 5,391                                   | 134,775           | 0.1X                                | \$1.83                 | 22.3X                       | -25.9X             | 24,185                        | 604,625                            | 4,747                                   | 118,675           | 0.1X                                | \$1.61                 | 24.1X                       | 5.7X                        | 5,150                                   | 128,750           |



| COUNTY     | CHANGE<br>Q2 TO Q3 | FAST<br>FOOD<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAST<br>FOOD<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1) TO<br>84(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES |
|------------|--------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------------------|-------------------|
| MISSAUKEE  | 33.2%              | 1,881                                   | 47,025            | 0.0%                                | \$4.70                 | 14.8%                       | -63.4%             | 12,704                        | 317,600                            | 1,569                                   | 39,225            | 0.0%                                | \$3.92                 | 13.9%                       | -14.5%                      | 3,166                                   | 79,150            |
| MONROE     | -23.8%             | 14,293                                  | 357,325           | 0.2%                                | \$2.65                 | 19.7%                       | -26.3%             | 72,555                        | 1,813,875                          | 17,695                                  | 442,375           | 0.3%                                | \$3.29                 | 15.0%                       | 31.7%                       | 29,956                                  | 748,900           |
| MONTICALEM | 25.8%              | 5,690                                   | 142,250           | 0.1%                                | \$2.99                 | 16.5%                       | -58.8%             | 34,561                        | 864,025                            | 5,926                                   | 148,150           | 0.1%                                | \$3.12                 | 18.7%                       | 45.4%                       | 10,699                                  | 267,475           |
| MONTMOREN  | 55.8%              | 2,575                                   | 64,375            | 0.0%                                | \$8.59                 | 25.1%                       | -35.3%             | 10,267                        | 256,675                            | 2,007                                   | 50,175            | 0.0%                                | \$6.70                 | 8.7%                        | 73.2%                       | 5,867                                   | 146,675           |
| MUSKEGON   | 12.4%              | 95,401                                  | 2,385,025         | 1.4%                                | \$15.13                | 24.0%                       | -18.9%             | 397,686                       | 9,942,150                          | 104,602                                 | 2,615,050         | 1.6%                                | \$16.59                | 19.8%                       | 30.7%                       | 140,296                                 | 3,507,400         |
| NEWAYGO    | -3.7%              | 4,697                                   | 117,425           | 0.1%                                | \$3.36                 | 11.2%                       | -69.5%             | 41,796                        | 1,044,900                          | 3,689                                   | 92,225            | 0.1%                                | \$2.64                 | 18.0%                       | -35.3%                      | 6,905                                   | 172,625           |
| OAKLAND    | 9.5%               | 982,833                                 | 24,570,825        | 14.0%                               | \$24.28                | 25.6%                       | -9.3%              | 3,838,870                     | 95,971,750                         | 939,061                                 | 23,476,525        | 14.0%                               | \$23.20                | 20.6%                       | 20.1%                       | 1,195,822                               | 29,895,550        |
| OCEANA     | 41.2%              | 3,475                                   | 86,875            | 0.0%                                | \$3.95                 | 18.7%                       | -55.4%             | 18,615                        | 465,375                            | 1,716                                   | 42,900            | 0.0%                                | \$1.95                 | 7.4%                        | -6.7%                       | 6,494                                   | 162,350           |
| OGEMAW     | 30.0%              | 4,763                                   | 119,075           | 0.1%                                | \$7.24                 | 15.1%                       | -62.9%             | 31,544                        | 788,600                            | 2,985                                   | 74,625            | 0.0%                                | \$4.54                 | 12.0%                       | -26.5%                      | 7,355                                   | 183,875           |
| ONTONAGON  | 87.5%              | 1,826                                   | 45,650            | 0.0%                                | \$4.63                 | 23.3%                       | -48.2%             | 7,833                         | 195,825                            | 1,212                                   | 30,300            | 0.0%                                | \$3.07                 | 12.5%                       | 103.0%                      | 2,680                                   | 67,000            |
| OSCEOLA    | 11.0%              | 5,490                                   | 137,250           | 0.1%                                | \$7.25                 | 21.6%                       | -32.1%             | 25,382                        | 634,550                            | 6,788                                   | 169,700           | 0.1%                                | \$8.97                 | 20.0%                       | 49.9%                       | 9,728                                   | 243,200           |
| OSCODA     | 53.5%              | 1,666                                   | 41,650            | 0.0%                                | \$6.07                 | 17.0%                       | -66.1%             | 9,790                         | 244,750                            | 439                                     | 10,975            | 0.0%                                | \$1.60                 | 4.0%                        | ERR                         | 3,416                                   | 85,400            |
| OTSEGO     | 17.3%              | 504                                     | 12,600            | 0.0%                                | \$0.84                 | 40.9%                       | 155.8%             | 1,231                         | 30,775                             | 1,747                                   | 43,675            | 0.0%                                | \$2.91                 | 13.9%                       | 382.6%                      | 3,145                                   | 78,625            |
| OTTAWA     | 24.8%              | 78,709                                  | 1,967,725         | 1.1%                                | \$12.52                | 24.0%                       | -24.3%             | 327,874                       | 8,196,850                          | 77,642                                  | 1,941,050         | 1.2%                                | \$12.35                | 20.3%                       | 25.4%                       | 102,086                                 | 2,552,150         |
| PRES. IS.  | 32.2%              | 5,292                                   | 132,300           | 0.1%                                | \$9.27                 | 21.3%                       | -38.2%             | 24,821                        | 620,525                            | 4,651                                   | 116,275           | 0.1%                                | \$8.15                 | 18.7%                       | 3.7%                        | 7,159                                   | 178,975           |
| ROSCOMMON  | 123.0%             | 7,203                                   | 180,075           | 0.1%                                | \$11.00                | 22.9%                       | -51.5%             | 31,497                        | 787,425                            | 12,812                                  | 320,300           | 0.2%                                | \$19.56                | 14.1%                       | 356.8%                      | 21,724                                  | 543,100           |
| SAGINAW    | 27.4%              | 54,098                                  | 1,352,450         | 0.8%                                | \$5.93                 | 30.1%                       | 6.1%               | 179,799                       | 4,494,975                          | 34,337                                  | 858,425           | 0.5%                                | \$3.76                 | 23.3%                       | -0.9%                       | 45,020                                  | 1,125,500         |
| ST. CLAIR  | 37.1%              | 40,197                                  | 1,004,925         | 0.6%                                | \$7.24                 | 25.6%                       | -21.5%             | 157,002                       | 3,925,050                          | 43,332                                  | 1,083,300         | 0.6%                                | \$7.80                 | 20.0%                       | 53.4%                       | 55,006                                  | 1,375,150         |
| ST. JOSEPH | -1.4%              | 32,761                                  | 819,025           | 0.5%                                | \$14.60                | 24.2%                       | -13.6%             | 135,432                       | 3,385,800                          | 33,014                                  | 825,350           | 0.5%                                | \$14.72                | 20.4%                       | 25.4%                       | 45,396                                  | 1,134,900         |
| SANILAC    | 26.9%              | 10,524                                  | 263,100           | 0.1%                                | \$6.45                 | 22.8%                       | -30.6%             | 46,160                        | 1,154,000                          | 8,981                                   | 224,525           | 0.1%                                | \$5.50                 | 19.4%                       | 5.2%                        | 12,210                                  | 305,250           |
| SCHCRFT.   | 95.1%              | 418                                     | 10,450            | 0.0%                                | \$1.22                 | 14.7%                       | -68.1%             | 2,837                         | 70,925                             | 0                                       | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                     | 0                                       | 0                 |
| SHIAWASSE  | 13.7%              | 22,797                                  | 569,925           | 0.3%                                | \$8.01                 | 24.0%                       | -22.9%             | 94,846                        | 2,371,150                          | 21,853                                  | 546,325           | 0.3%                                | \$7.68                 | 20.3%                       | 32.4%                       | 28,515                                  | 712,875           |
| TUSCOLA    | 27.3%              | 2,739                                   | 68,475            | 0.0%                                | \$1.20                 | 22.8%                       | -30.5%             | 11,995                        | 299,875                            | 3,101                                   | 77,525            | 0.0%                                | \$1.36                 | 17.7%                       | 39.9%                       | 5,308                                   | 132,700           |
| VAN BUREN  | 17.6%              | 14,046                                  | 351,150           | 0.2%                                | \$5.26                 | 18.2%                       | -46.6%             | 77,094                        | 1,927,350                          | 8,369                                   | 209,225           | 0.1%                                | \$3.13                 | 10.7%                       | -41.8%                      | 26,214                                  | 655,350           |
| WASHTENAW  | 11.6%              | 144,839                                 | 3,620,975         | 2.1%                                | \$13.68                | 26.2%                       | -3.1%              | 553,706                       | 13,842,650                         | 154,887                                 | 3,872,175         | 2.3%                                | \$14.63                | 19.0%                       | 23.5%                       | 198,274                                 | 4,956,850         |
| WAYNE      | 6.7%               | 1,049,815                               | 26,245,375        | 15.0%                               | \$11.23                | 25.6%                       | -6.3%              | 4,093,452                     | 102,336,300                        | 1,016,980                               | 25,424,500        | 15.2%                               | \$10.87                | 21.1%                       | 16.6%                       | 1,239,784                               | 30,994,600        |
| WEXFORD    | 36.6%              | 4,754                                   | 118,850           | 0.1%                                | \$4.73                 | 17.6%                       | -51.8%             | 26,963                        | 674,075                            | 5,362                                   | 134,050           | 0.1%                                | \$5.34                 | 19.7%                       | 4.2%                        | 7,611                                   | 190,275           |
| OUT/STATE  | 3.7%               | 1,942,617                               | 48,565,425        | 27.7%                               |                        | 23.9%                       | -10.0%             | 8,114,604                     | 202,865,100                        | 1,749,143                               | 43,728,575        | 26.1%                               |                        | 21.3%                       | -9.5%                       | 1,134,812                               | 53,370,300        |

| COUNTY    | CHANGE<br>Q2 TO Q3 | FAST<br>FOOD<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3 TO Q4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | FAST<br>FOOD<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1) TO<br>84(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|--------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------------------|-------------------|
| TOTAL     | 8.7%               | 7,017,411                               | 175,435,275       | 100.0%                              |                        | 24.8%                       | -11.9%             | 28,287,016                    | 707,175,400                        | 6,697,891                               | 167,447,275       | 100.0%                              |                        | 20.6%                       | 12.1%                       | 28,542,001                              | 213,550,025       |
| COUNTY/AV |                    | 61,142                                  | 1,528,552         |                                     | \$13.70                |                             |                    | 243,041                       | 6,076,028                          | 59,623                                  | 1,490,587         |                                     | \$13.36                |                             |                             | 77,195                                  | 1,929,876         |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | FAST<br>FOOD<br>TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | FAST<br>FOOD<br>TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|------------------------------|------------------------|-----------------------------|----------------------------|--------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|--------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|
| ALCONA    | 0.0%                         | \$6.52                 | 29.1%                       | -15.1%                     | 4,405                          | 110,125           | 0.0%                         | \$11.31                | 50.5%                       | -1.1%                      | 1,180                          | 29,500            | 0.0%                         | \$3.03                 | 13.5%                       | 22.0%                      | 8,730                  | 218,250                            |
| ALGER     | 0.0%                         | \$1.10                 | 38.8%                       | 11.5%                      | 454                            | 11,350            | 0.0%                         | \$1.23                 | 43.3%                       | -38.5%                     | 0                              | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                    | 1,049                  | 26,225                             |
| ALLEGAN   | 0.3%                         | \$7.43                 | 29.6%                       | -1.7%                      | 27,131                         | 678,275           | 0.3%                         | \$8.32                 | 33.1%                       | -13.5%                     | 17,216                         | 430,400           | 0.2%                         | \$5.28                 | 21.0%                       | -1.5%                      | 2,002                  | 2,050,050                          |
| ALPENA    | 0.4%                         | \$23.84                | 23.9%                       | 35.2%                      | 39,319                         | 982,975           | 0.4%                         | \$30.42                | 30.5%                       | 44.4%                      | 35,213                         | 880,325           | 0.4%                         | \$27.24                | 27.3%                       | 67.3%                      | 129,112                | 3,227,800                          |
| ANTRIM    | 0.0%                         | \$3.95                 | 23.5%                       | 112.4%                     | 3,534                          | 88,350            | 0.0%                         | \$5.46                 | 32.5%                       | 71.3%                      | 2,930                          | 73,250            | 0.0%                         | \$4.52                 | 26.9%                       | 3.5%                       | 10,882                 | 272,050                            |
| ARENAC    | 0.2%                         | \$34.44                | 25.3%                       | -4.5%                      | 28,515                         | 712,875           | 0.3%                         | \$48.48                | 35.6%                       | 10.0%                      | 18,889                         | 472,225           | 0.2%                         | \$32.11                | 23.6%                       | 5.1%                       | 80,161                 | 2,004,025                          |
| BARAGA    | 0.0%                         | \$10.27                | 34.2%                       | 8.6%                       | 4,088                          | 102,200           | 0.0%                         | \$12.05                | 40.2%                       | -6.5%                      | 1,798                          | 44,950            | 0.0%                         | \$5.30                 | 17.7%                       | 89.1%                      | 10,176                 | 254,400                            |
| BARRY     | 0.1%                         | \$2.82                 | 37.4%                       | -17.6%                     | 5,591                          | 139,775           | 0.1%                         | \$3.05                 | 40.5%                       | -14.1%                     | 1,220                          | 30,500            | 0.0%                         | \$0.67                 | 8.8%                        | -52.3%                     | 13,796                 | 344,900                            |
| BAY       | 1.1%                         | \$19.14                | 26.1%                       | 36.4%                      | 97,508                         | 2,437,700         | 1.1%                         | \$20.33                | 27.7%                       | 30.7%                      | 91,148                         | 2,278,700         | 1.1%                         | \$19.01                | 25.9%                       | 35.5%                      | 351,396                | 8,784,900                          |
| BENZIE    | 0.0%                         | \$1.99                 | 29.8%                       | -3.3%                      | 1,736                          | 43,400            | 0.0%                         | \$3.87                 | 57.9%                       | 8.8%                       | 368                            | 9,200             | 0.0%                         | \$0.82                 | 12.3%                       | ERR                        | 2,997                  | 74,925                             |
| BERRIEN   | 2.3%                         | \$28.07                | 26.1%                       | 30.4%                      | 218,382                        | 5,459,550         | 2.4%                         | \$31.88                | 29.6%                       | 27.8%                      | 185,441                        | 4,636,025         | 2.3%                         | \$27.07                | 25.1%                       | 35.5%                      | 737,816                | 18,445,400                         |
| BRANCH    | 0.2%                         | \$9.42                 | 35.1%                       | 63.2%                      | 14,697                         | 367,425           | 0.2%                         | \$9.14                 | 34.1%                       | 18.7%                      | 7,467                          | 186,675           | 0.1%                         | \$4.65                 | 17.3%                       | 23.6%                      | 43,151                 | 1,078,775                          |
| CALHOUN   | 1.6%                         | \$23.94                | 28.1%                       | 25.5%                      | 131,715                        | 3,292,875         | 1.4%                         | \$23.26                | 27.3%                       | 8.4%                       | 117,165                        | 2,929,125         | 1.4%                         | \$20.69                | 24.3%                       | 13.7%                      | 483,100                | 12,077,500                         |
| CASS      | 0.2%                         | \$9.65                 | 31.4%                       | 8.9%                       | 21,651                         | 541,275           | 0.2%                         | \$10.94                | 35.6%                       | 18.1%                      | 7,326                          | 183,150           | 0.1%                         | \$3.70                 | 12.0%                       | -38.5%                     | 60,866                 | 1,521,650                          |
| CHARLVX.  | 0.1%                         | \$13.81                | 27.4%                       | 0.5%                       | 20,747                         | 518,675           | 0.2%                         | \$26.05                | 51.7%                       | 7.9%                       | 3,664                          | 91,600            | 0.0%                         | \$4.60                 | 9.1%                        | -23.9%                     | 40,165                 | 1,004,125                          |
| CHEBOYGAN | 0.2%                         | \$20.57                | 25.4%                       | 20.4%                      | 23,464                         | 586,600           | 0.3%                         | \$28.41                | 35.1%                       | 9.2%                       | 14,753                         | 368,825           | 0.2%                         | \$17.86                | 22.1%                       | 17.1%                      | 66,873                 | 1,671,825                          |
| CHIPPEWA  | 0.2%                         | \$17.29                | 26.6%                       | 5.6%                       | 23,019                         | 575,475           | 0.3%                         | \$19.82                | 30.5%                       | 19.4%                      | 13,779                         | 344,475           | 0.2%                         | \$11.87                | 18.3%                       | -16.1%                     | 75,461                 | 1,886,525                          |
| CLARE     | 0.1%                         | \$7.40                 | 33.0%                       | -27.1%                     | 8,431                          | 210,775           | 0.1%                         | \$8.85                 | 39.5%                       | -36.5%                     | 3,202                          | 80,050            | 0.0%                         | \$3.36                 | 15.0%                       | -8.4%                      | 21,351                 | 533,775                            |
| CLINTON   | 0.1%                         | \$2.55                 | 28.6%                       | 36.9%                      | 5,796                          | 144,900           | 0.1%                         | \$2.59                 | 29.1%                       | 22.1%                      | 3,880                          | 97,000            | 0.0%                         | \$1.74                 | 19.5%                       | 16.6%                      | 19,916                 | 497,900                            |
| CRAWFORD  | 0.1%                         | \$11.36                | 27.3%                       | -71.5%                     | 6,138                          | 153,450           | 0.1%                         | \$16.21                | 39.0%                       | -38.4%                     | 2,033                          | 50,825            | 0.0%                         | \$5.37                 | 12.9%                       | -43.9%                     | 15,732                 | 393,300                            |
| DELTA     | 0.2%                         | \$10.52                | 26.6%                       | 19.5%                      | 18,982                         | 474,550           | 0.2%                         | \$12.18                | 30.8%                       | -8.1%                      | 14,819                         | 370,475           | 0.2%                         | \$9.51                 | 24.1%                       | 5.9%                       | 61,563                 | 1,539,075                          |
| DICKINSON | 0.3%                         | \$22.93                | 15.3%                       | 9.4%                       | 30,743                         | 768,575           | 0.3%                         | \$30.33                | 20.3%                       | 37.5%                      | 82,970                         | 2,074,250         | 1.0%                         | \$81.85                | 54.8%                       | 319.3%                     | 151,445                | 3,786,125                          |
| EATON     | 0.2%                         | \$4.52                 | 25.6%                       | -27.6%                     | 14,337                         | 358,425           | 0.2%                         | \$4.06                 | 23.0%                       | -33.8%                     | 17,134                         | 428,350           | 0.2%                         | \$4.85                 | 27.4%                       | -0.9%                      | 62,439                 | 1,560,975                          |
| EMMET     | 0.3%                         | \$23.98                | 26.9%                       | 43.2%                      | 39,879                         | 996,975           | 0.4%                         | \$43.36                | 48.7%                       | 12.9%                      | 9,936                          | 248,400           | 0.1%                         | \$10.80                | 12.1%                       | -0.6%                      | 81,925                 | 2,048,125                          |
| GENESSE   | 4.4%                         | \$21.10                | 26.9%                       | 24.5%                      | 379,495                        | 9,487,375         | 4.1%                         | \$21.06                | 26.8%                       | 15.2%                      | 345,477                        | 8,636,925         | 4.3%                         | \$19.17                | 24.4%                       | 15.2%                      | 1,414,849              | 35,371,225                         |
| GLADWIN   | 0.0%                         | \$3.60                 | 31.0%                       | -44.5%                     | 3,675                          | 91,875            | 0.0%                         | \$4.60                 | 39.6%                       | -28.8%                     | 1,057                          | 26,425            | 0.0%                         | \$1.32                 | 11.4%                       | -71.9%                     | 9,271                  | 231,775                            |
| GOGEBIC   | 0.1%                         | \$15.60                | 34.8%                       | 28.0%                      | 12,271                         | 306,775           | 0.1%                         | \$15.58                | 34.8%                       | 25.7%                      | 2,381                          | 59,525            | 0.0%                         | \$3.02                 | 6.7%                        | -71.5%                     | 35,310                 | 882,750                            |
| GR. TRAV. | 0.6%                         | \$23.58                | 25.8%                       | 20.3%                      | 63,089                         | 1,577,225         | 0.7%                         | \$28.73                | 31.4%                       | 11.4%                      | 46,144                         | 1,153,600         | 0.6%                         | \$21.01                | 23.0%                       | 8.3%                       | 200,946                | 5,023,650                          |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| GRATOIT   | 0.3%                         | \$15.04                | 27.4%                       | 60.9%                      | 24,612                                  | 615,300           | 0.3%                         | \$15.21                | 27.7%                       | 39.7%                      | 20,991                                  | 524,775           | 0.3%                         | \$12.97                | 23.6%                       | -4.7%                      | 88,787                        | 2,219,675                          |
| HILLSDALE | 0.2%                         | \$9.06                 | 26.2%                       | -3.3%                      | 17,617                                  | 440,425           | 0.2%                         | \$10.47                | 30.3%                       | 11.2%                      | 14,234                                  | 355,850           | 0.2%                         | \$8.46                 | 24.5%                       | 23.4%                      | 58,216                        | 1,455,400                          |
| HOUGHTON  | 0.1%                         | \$3.15                 | 28.0%                       | -37.1%                     | 6,402                                   | 160,050           | 0.1%                         | \$4.23                 | 37.5%                       | -28.9%                     | 2,930                                   | 73,250            | 0.0%                         | \$1.93                 | 17.2%                       | -41.2%                     | 17,055                        | 426,375                            |
| MURON     | 0.3%                         | \$14.91                | 29.0%                       | 52.1%                      | 24,074                                  | 601,850           | 0.3%                         | \$16.51                | 32.1%                       | 24.5%                      | 18,021                                  | 450,525           | 0.2%                         | \$12.36                | 24.0%                       | 45.9%                      | 75,088                        | 1,877,200                          |
| INGHAM    | 3.4%                         | \$26.02                | 26.8%                       | 13.2%                      | 268,869                                 | 6,721,725         | 2.9%                         | \$24.40                | 25.2%                       | 7.1%                       | 273,797                                 | 6,844,925         | 3.4%                         | \$24.84                | 25.6%                       | 7.1%                       | 1,068,693                     | 26,717,325                         |
| IONIA     | 0.4%                         | \$18.05                | 29.5%                       | 30.3%                      | 36,586                                  | 914,650           | 0.4%                         | \$17.65                | 28.8%                       | -9.5%                      | 27,104                                  | 677,600           | 0.3%                         | \$13.08                | 21.4%                       | -3.4%                      | 126,900                       | 3,172,500                          |
| IOSCO     | 0.2%                         | \$13.22                | 29.2%                       | -3.8%                      | 19,064                                  | 476,600           | 0.2%                         | \$16.81                | 37.1%                       | -8.0%                      | 9,480                                   | 237,000           | 0.1%                         | \$8.36                 | 18.5%                       | -2.3%                      | 51,326                        | 1,283,150                          |
| IRON      | 0.0%                         | \$6.21                 | 29.0%                       | 4.3%                       | 3,883                                   | 97,075            | 0.0%                         | \$7.12                 | 33.2%                       | -16.0%                     | 2,405                                   | 60,125            | 0.0%                         | \$4.41                 | 20.5%                       | -31.8%                     | 11,706                        | 292,650                            |
| ISABELLA  | 0.5%                         | \$19.23                | 24.3%                       | 52.3%                      | 45,989                                  | 1,149,725         | 0.5%                         | \$21.25                | 26.9%                       | 21.2%                      | 45,247                                  | 1,131,175         | 0.6%                         | \$20.91                | 26.4%                       | 8.2%                       | 171,261                       | 4,281,525                          |
| JACKSON   | 1.8%                         | \$25.81                | 27.0%                       | 10.9%                      | 159,213                                 | 3,980,325         | 1.7%                         | \$26.27                | 27.5%                       | 7.0%                       | 143,202                                 | 3,580,050         | 1.8%                         | \$23.63                | 24.7%                       | 14.6%                      | 579,424                       | 14,485,600                         |
| KALAMAZOO | 4.8%                         | \$47.78                | 25.9%                       | 27.3%                      | 438,089                                 | 10,952,225        | 4.8%                         | \$51.57                | 27.9%                       | 24.6%                      | 397,617                                 | 9,940,425         | 4.9%                         | \$46.81                | 25.3%                       | 20.8%                      | 1,570,176                     | 39,254,400                         |
| KALKASKA  | 0.0%                         | \$0.00                 | ERR                         | -100.0%                    | 0                                       | 0                 | 0.0%                         | \$0.00                 | ERR                         | -100.0%                    | 0                                       | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                             | 0                                  |
| KENT      | 3.2%                         | \$15.24                | 26.1%                       | 32.0%                      | 291,884                                 | 7,297,100         | 3.2%                         | \$16.42                | 28.2%                       | 28.0%                      | 268,051                                 | 6,701,275         | 3.3%                         | \$15.08                | 25.9%                       | 28.9%                      | 1,036,021                     | 25,900,525                         |
| KEEWENAW  | 0.0%                         | \$1.03                 | 26.9%                       | 8000.0%                    | 165                                     | 4,125             | 0.0%                         | \$2.10                 | 54.8%                       | 415.6%                     | 55                                      | 1,375             | 0.0%                         | \$0.70                 | 18.3%                       | ERR                        | 301                           | 7,525                              |
| LAKE      | 0.1%                         | \$18.80                | 33.3%                       | -14.3%                     | 6,939                                   | 173,475           | 0.1%                         | \$22.50                | 39.8%                       | -25.9%                     | 3,018                                   | 75,450            | 0.0%                         | \$9.78                 | 17.3%                       | -4.0%                      | 17,433                        | 435,825                            |
| LAPEER    | 0.3%                         | \$10.63                | 28.3%                       | 35.6%                      | 32,091                                  | 802,275           | 0.3%                         | \$11.45                | 30.5%                       | 16.6%                      | 24,918                                  | 622,950           | 0.3%                         | \$8.89                 | 23.7%                       | 16.4%                      | 105,355                       | 2,633,875                          |
| LEELANAU  | 0.1%                         | \$8.58                 | 25.2%                       | 47.9%                      | 11,245                                  | 281,125           | 0.1%                         | \$20.07                | 58.9%                       | 52.6%                      | 2,261                                   | 56,525            | 0.0%                         | \$4.04                 | 11.8%                       | 122.5%                     | 19,083                        | 477,075                            |
| LENAMEE   | 0.5%                         | \$11.47                | 28.6%                       | 25.7%                      | 43,249                                  | 1,081,225         | 0.5%                         | \$12.02                | 29.9%                       | 7.7%                       | 33,276                                  | 831,900           | 0.4%                         | \$9.25                 | 23.0%                       | 30.7%                      | 144,481                       | 3,612,025                          |
| LIV.      | 1.3%                         | \$28.07                | 27.4%                       | 524.2%                     | 118,949                                 | 2,973,725         | 1.3%                         | \$29.65                | 28.9%                       | 367.3%                     | 98,915                                  | 2,472,875         | 1.2%                         | \$24.66                | 24.0%                       | 328.7%                     | 411,401                       | 10,285,025                         |
| LUCE      | 0.0%                         | \$9.73                 | 23.2%                       | 23.8%                      | 4,127                                   | 103,175           | 0.0%                         | \$15.49                | 37.0%                       | 11.2%                      | 2,573                                   | 64,325            | 0.0%                         | \$9.66                 | 23.1%                       | 18.9%                      | 11,157                        | 278,925                            |
| MACKINAC  | 0.1%                         | \$30.82                | 21.0%                       | 17.8%                      | 28,590                                  | 714,750           | 0.3%                         | \$70.22                | 47.8%                       | 29.5%                      | 12,151                                  | 303,775           | 0.1%                         | \$29.85                | 20.3%                       | 29.9%                      | 59,783                        | 1,494,575                          |
| MACOMB    | 4.6%                         | \$14.22                | 26.5%                       | 7.1%                       | 401,803                                 | 10,045,075        | 4.4%                         | \$14.46                | 27.0%                       | 16.5%                      | 374,872                                 | 9,371,800         | 4.6%                         | \$13.49                | 25.2%                       | 14.5%                      | 1,488,440                     | 37,211,000                         |
| MANISTEE  | 0.2%                         | \$14.89                | 22.8%                       | 14.8%                      | 25,979                                  | 649,475           | 0.3%                         | \$28.21                | 43.3%                       | 48.7%                      | 10,637                                  | 265,925           | 0.1%                         | \$11.55                | 17.7%                       | 66.7%                      | 60,044                        | 1,501,100                          |
| MARQUETTE | 1.0%                         | \$29.45                | 29.9%                       | 48.3%                      | 105,825                                 | 2,645,625         | 1.2%                         | \$35.70                | 36.3%                       | 36.4%                      | 28,807                                  | 720,175           | 0.4%                         | \$9.72                 | 9.9%                        | -74.2%                     | 291,820                       | 7,295,500                          |
| MASON     | 0.3%                         | \$22.49                | 27.1%                       | 8.3%                       | 31,151                                  | 778,775           | 0.3%                         | \$29.54                | 35.7%                       | -4.5%                      | 17,841                                  | 446,025           | 0.2%                         | \$16.92                | 20.4%                       | 2.8%                       | 87,345                        | 2,183,625                          |
| MECOSTA   | 0.2%                         | \$13.74                | 24.1%                       | -26.9%                     | 25,912                                  | 647,800           | 0.3%                         | \$17.53                | 30.8%                       | 54.2%                      | 23,674                                  | 591,850           | 0.3%                         | \$16.01                | 28.1%                       | 75.3%                      | 84,211                        | 2,105,275                          |
| MEMONINEE | 0.2%                         | \$14.37                | 24.6%                       | 4.0%                       | 17,118                                  | 427,950           | 0.2%                         | \$16.33                | 27.9%                       | -17.3%                     | 14,908                                  | 372,700           | 0.2%                         | \$14.22                | 24.3%                       | 9.5%                       | 61,252                        | 1,531,300                          |
| MIDLAND   | 0.1%                         | \$1.75                 | 26.1%                       | -26.7%                     | 5,149                                   | 128,725           | 0.1%                         | \$1.75                 | 26.1%                       | -29.3%                     | 4,649                                   | 116,225           | 0.1%                         | \$1.58                 | 23.6%                       | -13.8%                     | 19,695                        | 492,375                            |

| COUNTY     | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | FAST<br>FOOD<br>SALES<br>TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|------------|------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| MISSAUKEE  | 0.0%                         | \$7.91                 | 28.1%                       | -17.8%                     | 4,526                                   | 113,150           | 0.0%                         | \$11.30                | 40.2%                       | -11.8%                     | 2,000                                   | 50,000            | 0.0%                         | \$5.00                 | 17.8%                       | 6.3%                       | 11,261                        | 281,525                            |
| MONROE     | 0.4%                         | \$5.56                 | 25.3%                       | 17.8%                      | 31,020                                  | 775,500           | 0.3%                         | \$5.76                 | 26.2%                       | 60.0%                      | 39,669                                  | 991,725           | 0.5%                         | \$7.36                 | 33.5%                       | 177.5%                     | 118,340                       | 2,958,500                          |
| MONTICALEM | 0.1%                         | \$5.62                 | 33.7%                       | -2.6%                      | 10,716                                  | 267,900           | 0.1%                         | \$5.63                 | 33.7%                       | -22.4%                     | 4,413                                   | 110,325           | 0.1%                         | \$2.32                 | 13.9%                       | -22.4%                     | 31,754                        | 793,850                            |
| MONTMOREN  | 0.1%                         | \$19.58                | 25.5%                       | 129.7%                     | 9,102                                   | 227,550           | 0.1%                         | \$30.37                | 39.5%                       | 128.8%                     | 6,071                                   | 151,775           | 0.1%                         | \$20.26                | 26.3%                       | 135.8%                     | 23,047                        | 576,175                            |
| MUSKEGON   | 1.6%                         | \$22.26                | 26.6%                       | 34.1%                      | 156,333                                 | 3,908,325         | 1.7%                         | \$24.80                | 29.6%                       | 32.9%                      | 127,093                                 | 3,177,325         | 1.6%                         | \$20.16                | 24.1%                       | 33.2%                      | 528,324                       | 13,208,100                         |
| NEWAYGO    | 0.1%                         | \$4.94                 | 33.7%                       | -56.8%                     | 7,021                                   | 175,525           | 0.1%                         | \$5.03                 | 34.2%                       | -54.4%                     | 2,897                                   | 72,425            | 0.0%                         | \$2.07                 | 14.1%                       | -38.3%                     | 20,512                        | 512,800                            |
| OAKLAND    | 14.0%                        | \$29.55                | 26.2%                       | 20.8%                      | 1,269,665                               | 31,741,625        | 13.8%                        | \$31.37                | 27.8%                       | 17.2%                      | 1,599,973                               | 28,999,325        | 14.3%                        | \$28.66                | 25.4%                       | 18.0%                      | 4,564,521                     | 114,113,025                        |
| OCEANA     | 0.1%                         | \$7.38                 | 27.9%                       | 17.8%                      | 12,538                                  | 313,450           | 0.1%                         | \$14.25                | 53.8%                       | 61.0%                      | 2,546                                   | 63,650            | 0.0%                         | \$2.89                 | 10.9%                       | -26.7%                     | 23,294                        | 582,350                            |
| OGEMAW     | 0.1%                         | \$11.19                | 29.6%                       | -25.6%                     | 9,569                                   | 239,225           | 0.1%                         | \$14.55                | 38.6%                       | -25.5%                     | 4,913                                   | 122,825           | 0.1%                         | \$7.47                 | 19.8%                       | 3.1%                       | 24,822                        | 620,550                            |
| ONTONAGON  | 0.0%                         | \$6.79                 | 27.6%                       | 42.4%                      | 3,797                                   | 94,925            | 0.0%                         | \$9.63                 | 39.1%                       | 7.6%                       | 2,028                                   | 50,700            | 0.0%                         | \$5.14                 | 20.9%                       | 11.1%                      | 9,717                         | 242,925                            |
| OSCEOLA    | 0.1%                         | \$12.85                | 28.6%                       | 33.6%                      | 10,436                                  | 260,900           | 0.1%                         | \$13.78                | 30.7%                       | 29.1%                      | 7,015                                   | 175,375           | 0.1%                         | \$9.27                 | 20.7%                       | 27.8%                      | 33,967                        | 849,175                            |
| OSCODA     | 0.0%                         | \$12.45                | 30.8%                       | 6.6%                       | 5,217                                   | 130,425           | 0.1%                         | \$19.02                | 47.0%                       | 6.1%                       | 2,035                                   | 50,875            | 0.0%                         | \$7.42                 | 18.3%                       | 22.1%                      | 11,107                        | 277,675                            |
| OTSEGO     | 0.0%                         | \$5.24                 | 25.0%                       | 1772.0%                    | 4,318                                   | 107,950           | 0.0%                         | \$7.20                 | 34.3%                       | 2091.9%                    | 3,374                                   | 84,350            | 0.0%                         | \$5.63                 | 26.8%                       | 569.4%                     | 12,584                        | 314,600                            |
| OTTAWA     | 1.2%                         | \$16.24                | 26.7%                       | 22.6%                      | 113,479                                 | 2,836,975         | 1.2%                         | \$18.05                | 29.7%                       | 9.1%                       | 88,784                                  | 2,219,600         | 1.1%                         | \$14.12                | 23.2%                       | 12.8%                      | 381,991                       | 9,549,775                          |
| PRES. IS.  | 0.1%                         | \$12.54                | 28.7%                       | 10.5%                      | 8,870                                   | 221,750           | 0.1%                         | \$15.54                | 35.6%                       | 3.6%                       | 4,222                                   | 105,550           | 0.1%                         | \$7.40                 | 17.0%                       | -20.2%                     | 24,902                        | 622,550                            |
| ROSCOMMON  | 0.3%                         | \$33.17                | 23.9%                       | 226.6%                     | 34,687                                  | 867,175           | 0.4%                         | \$52.96                | 38.1%                       | 133.8%                     | 21,789                                  | 544,725           | 0.3%                         | \$33.27                | 23.9%                       | 202.5%                     | 91,012                        | 2,275,300                          |
| SAGINAW    | 0.5%                         | \$4.94                 | 30.6%                       | 12.5%                      | 42,668                                  | 1,066,700         | 0.5%                         | \$4.68                 | 29.0%                       | -16.3%                     | 25,158                                  | 628,950           | 0.3%                         | \$2.76                 | 17.1%                       | -53.5%                     | 147,183                       | 3,679,575                          |
| ST. CLAIR  | 0.6%                         | \$9.91                 | 25.3%                       | 47.3%                      | 62,039                                  | 1,550,975         | 0.7%                         | \$11.17                | 28.6%                       | 21.2%                      | 56,681                                  | 1,417,025         | 0.7%                         | \$10.21                | 26.1%                       | 41.0%                      | 217,058                       | 5,426,450                          |
| ST. JOSEPH | 0.5%                         | \$20.24                | 28.0%                       | 18.1%                      | 48,146                                  | 1,203,650         | 0.5%                         | \$21.46                | 29.7%                       | 27.0%                      | 35,323                                  | 883,075           | 0.4%                         | \$15.75                | 21.8%                       | 7.6%                       | 161,879                       | 4,046,975                          |
| SAHILAC    | 0.1%                         | \$7.48                 | 26.4%                       | 2.2%                       | 14,279                                  | 356,975           | 0.2%                         | \$8.75                 | 30.8%                       | -5.8%                      | 10,867                                  | 271,675           | 0.1%                         | \$6.66                 | 23.5%                       | 3.3%                       | 46,337                        | 1,158,425                          |
| SCHCRFT.   | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                    | 178                                     | 4,450             | 0.0%                         | \$0.52                 | 100.0%                      | -86.4%                     | 0                                       | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                    | 178                           | 4,450                              |
| SHIAWASSE  | 0.3%                         | \$10.02                | 26.5%                       | 9.7%                       | 29,459                                  | 736,475           | 0.3%                         | \$10.35                | 27.4%                       | -0.3%                      | 27,710                                  | 692,750           | 0.3%                         | \$9.74                 | 25.8%                       | 21.6%                      | 107,537                       | 2,688,425                          |
| TUSCOLA    | 0.1%                         | \$2.33                 | 30.3%                       | 71.4%                      | 5,412                                   | 135,300           | 0.1%                         | \$2.38                 | 30.9%                       | 37.3%                      | 3,685                                   | 92,125            | 0.0%                         | \$1.62                 | 21.0%                       | 34.5%                      | 17,506                        | 437,650                            |
| VAN BUREN  | 0.3%                         | \$9.81                 | 33.6%                       | 17.2%                      | 29,997                                  | 749,925           | 0.3%                         | \$11.22                | 38.5%                       | 14.0%                      | 13,339                                  | 333,475           | 0.2%                         | \$4.99                 | 17.1%                       | -5.0%                      | 77,919                        | 1,947,975                          |
| WASHTENAW  | 2.3%                         | \$18.72                | 24.3%                       | 48.0%                      | 225,080                                 | 5,627,000         | 2.5%                         | \$21.25                | 27.6%                       | 50.6%                      | 238,169                                 | 5,954,225         | 2.9%                         | \$22.49                | 29.2%                       | 64.4%                      | 816,410                       | 20,410,250                         |
| WAYNE      | 14.5%                        | \$13.26                | 25.7%                       | 18.0%                      | 1,343,914                               | 33,597,850        | 14.6%                        | \$14.37                | 27.8%                       | 19.9%                      | 1,228,666                               | 30,716,650        | 15.1%                        | \$13.14                | 25.4%                       | 17.0%                      | 4,829,344                     | 120,733,600                        |
| WEXFORD    | 0.1%                         | \$7.58                 | 27.9%                       | 5.5%                       | 8,222                                   | 205,550           | 0.1%                         | \$8.19                 | 30.1%                       | -16.6%                     | 6,086                                   | 152,150           | 0.1%                         | \$6.06                 | 22.3%                       | 28.0%                      | 27,281                        | 682,025                            |
| OUT/STATE  | 25.0%                        |                        | 26.1%                       | 2.5%                       | 2,236,511                               | 55,912,775        | 24.4%                        |                        | 27.3%                       | 3.6%                       | 2,073,593                               | 51,839,825        | 25.5%                        |                        | 25.3%                       | 6.7%                       | 8,194,059                     | 204,851,475                        |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | FAST<br>FOOD<br>SALES<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | FAST<br>FOOD<br>SALES<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|
| TOTAL     | 100.0%                       |                        | 26.2%                       | 16.6%                      | 9,180,565                        | 229,514,125       | 100.0%                       |                        | 28.2%                       | 15.2%                      | 8,122,323                        | 203,058,075       | 100.0%                              |                        | 25.0%                       | 15.7%                      | 32,542,780             | 813,569,500                        |
| COUNTY/AV |                              | \$17.29                |                             |                            | 83,663                           | 2,091,583         |                              | \$18.74                |                             |                            | 72,876                           | 1,821,907         |                                     | \$16.33                |                             |                            | 293,358                | 7,333,952                          |

| COUNTY    | FAST<br>FOOD<br>SALES<br>TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
| ALCONA    | 542                                     | 13,550            | 0.0%                                | \$1.39                 | 7.4%                        | -10.3%                     | 2,513                                   | 62,825            | 0.0%                                | \$6.45                 | 34.5%                       | -1.1%                      | 4,049                                   | 101,225           | 0.0%                                | \$10.39                | 55.5%                       | -8.1%                      |
| ALGER     | 187                                     | 4,675             | 0.0%                                | \$0.51                 | 18.5%                       | -0.5%                      | 276                                     | 6,900             | 0.0%                                | \$0.75                 | 27.2%                       | -32.2%                     | 344                                     | 8,600             | 0.0%                                | \$0.93                 | 34.0%                       | -24.2%                     |
| ALLEGAN   | 18,368                                  | 459,200           | 0.2%                                | \$5.63                 | 17.7%                       | 37.0%                      | 31,402                                  | 785,050           | 0.3%                                | \$9.63                 | 30.3%                       | 29.5%                      | 34,025                                  | 850,625           | 0.3%                                | \$10.43                | 32.9%                       | 25.4%                      |
| ALPENA    | 31,248                                  | 781,200           | 0.4%                                | \$24.17                | 20.8%                       | 31.5%                      | 34,741                                  | 868,525           | 0.4%                                | \$26.88                | 23.1%                       | 12.7%                      | 43,005                                  | 1,075,125         | 0.4%                                | \$33.27                | 28.6%                       | 9.4%                       |
| ANTRIM    | 2,585                                   | 64,625            | 0.0%                                | \$3.99                 | 19.9%                       | 39.2%                      | 3,310                                   | 82,750            | 0.0%                                | \$5.11                 | 25.5%                       | 29.2%                      | 4,492                                   | 112,300           | 0.0%                                | \$6.93                 | 34.7%                       | 27.1%                      |
| AREMAC    | 12,807                                  | 320,175           | 0.2%                                | \$21.77                | 15.7%                       | 2.5%                       | 21,546                                  | 538,650           | 0.2%                                | \$36.63                | 26.4%                       | 6.3%                       | 27,884                                  | 697,100           | 0.3%                                | \$47.40                | 34.2%                       | -2.2%                      |
| BARAGA    | 1,354                                   | 33,850            | 0.0%                                | \$3.99                 | 11.8%                       | 68.0%                      | 4,306                                   | 107,650           | 0.0%                                | \$12.69                | 37.6%                       | 23.6%                      | 3,917                                   | 97,925            | 0.0%                                | \$11.54                | 34.2%                       | -4.2%                      |
| BARRY     | 1,798                                   | 44,950            | 0.0%                                | \$0.98                 | 8.7%                        | -1.6%                      | 7,857                                   | 196,425           | 0.1%                                | \$4.29                 | 38.1%                       | 52.4%                      | 8,766                                   | 219,150           | 0.1%                                | \$4.79                 | 42.5%                       | 56.8%                      |
| BAY       | 79,961                                  | 1,999,025         | 1.0%                                | \$16.68                | 20.2%                       | 12.7%                      | 106,682                                 | 2,667,050         | 1.1%                                | \$22.25                | 26.9%                       | 16.2%                      | 111,418                                 | 2,785,450         | 1.1%                                | \$23.24                | 28.1%                       | 14.3%                      |
| BENZIE    | 341                                     | 8,525             | 0.0%                                | \$0.76                 | 8.8%                        | ERR                        | 909                                     | 22,725            | 0.0%                                | \$2.03                 | 23.6%                       | 1.8%                       | 2,142                                   | 53,550            | 0.0%                                | \$4.78                 | 55.5%                       | 23.4%                      |
| BERRIEN   | 189,614                                 | 4,740,350         | 2.5%                                | \$27.68                | 19.7%                       | 33.8%                      | 253,035                                 | 6,325,875         | 2.6%                                | \$36.93                | 26.4%                       | 31.6%                      | 281,652                                 | 7,041,300         | 2.7%                                | \$41.11                | 29.3%                       | 29.0%                      |
| BRANCH    | 8,689                                   | 217,225           | 0.1%                                | \$5.41                 | 17.1%                       | 48.8%                      | 18,548                                  | 463,700           | 0.2%                                | \$11.54                | 36.4%                       | 22.5%                      | 15,598                                  | 389,950           | 0.2%                                | \$9.70                 | 30.6%                       | 6.1%                       |
| CALHOUN   | 108,415                                 | 2,710,375         | 1.4%                                | \$19.15                | 21.4%                       | 9.9%                       | 136,555                                 | 3,413,875         | 1.4%                                | \$24.12                | 27.0%                       | 0.8%                       | 140,939                                 | 3,523,475         | 1.4%                                | \$24.89                | 27.8%                       | 7.0%                       |
| CASS      | 12,437                                  | 310,925           | 0.2%                                | \$6.28                 | 19.9%                       | -2.6%                      | 18,918                                  | 472,950           | 0.2%                                | \$9.55                 | 30.3%                       | -1.0%                      | 18,731                                  | 468,275           | 0.2%                                | \$9.46                 | 30.0%                       | -13.5%                     |
| CHARLVX.  | 5,600                                   | 140,000           | 0.1%                                | \$7.03                 | 12.9%                       | 17.7%                      | 12,644                                  | 316,100           | 0.1%                                | \$15.88                | 29.2%                       | 15.0%                      | 19,923                                  | 498,075           | 0.2%                                | \$25.02                | 46.0%                       | -4.0%                      |
| CHEBOYGAN | 14,152                                  | 353,800           | 0.2%                                | \$17.13                | 14.3%                       | 21.3%                      | 18,020                                  | 450,500           | 0.2%                                | \$21.82                | 18.2%                       | 6.1%                       | 44,361                                  | 1,109,025         | 0.4%                                | \$53.71                | 44.7%                       | 89.1%                      |
| CHIPPewa  | 22,073                                  | 551,825           | 0.3%                                | \$19.01                | 19.3%                       | 18.7%                      | 28,220                                  | 705,500           | 0.3%                                | \$24.30                | 24.7%                       | 40.6%                      | 31,918                                  | 797,950           | 0.3%                                | \$27.49                | 28.0%                       | 38.7%                      |
| CLARE     | 3,109                                   | 77,725            | 0.0%                                | \$3.26                 | 13.1%                       | 16.7%                      | 8,426                                   | 210,650           | 0.1%                                | \$8.84                 | 35.6%                       | 19.5%                      | 8,486                                   | 212,150           | 0.1%                                | \$8.91                 | 35.8%                       | 0.7%                       |
| CLINTON   | 3,855                                   | 96,375            | 0.1%                                | \$1.72                 | 18.6%                       | -15.1%                     | 5,530                                   | 138,250           | 0.1%                                | \$2.47                 | 26.7%                       | -3.0%                      | 6,078                                   | 151,950           | 0.1%                                | \$2.72                 | 29.3%                       | 4.9%                       |
| CRAWFORD  | 1,602                                   | 40,050            | 0.0%                                | \$4.23                 | 10.9%                       | -50.9%                     | 4,230                                   | 105,750           | 0.0%                                | \$11.17                | 28.8%                       | -1.6%                      | 6,371                                   | 159,275           | 0.1%                                | \$16.83                | 43.3%                       | 3.8%                       |
| DELTA     | 13,448                                  | 336,200           | 0.2%                                | \$8.63                 | 19.0%                       | 18.2%                      | 19,182                                  | 479,550           | 0.2%                                | \$12.31                | 27.1%                       | 17.1%                      | 22,332                                  | 558,300           | 0.2%                                | \$14.33                | 31.5%                       | 17.6%                      |
| DICKINSON | 72,931                                  | 1,823,275         | 0.9%                                | \$71.95                | 20.8%                       | 403.4%                     | 92,279                                  | 2,306,975         | 0.9%                                | \$91.04                | 26.4%                       | 297.0%                     | 102,768                                 | 2,569,200         | 1.0%                                | \$101.39               | 29.4%                       | 234.3%                     |
| EATON     | 16,267                                  | 406,675           | 0.2%                                | \$4.60                 | 10.5%                       | 8.5%                       | 33,628                                  | 840,700           | 0.3%                                | \$9.52                 | 21.8%                       | 110.5%                     | 54,047                                  | 1,351,175         | 0.5%                                | \$15.30                | 35.0%                       | 277.0%                     |
| EMMET     | 10,244                                  | 256,100           | 0.1%                                | \$11.14                | 12.8%                       | 1.9%                       | 19,907                                  | 497,675           | 0.2%                                | \$21.65                | 24.9%                       | -9.7%                      | 39,519                                  | 987,975           | 0.4%                                | \$42.97                | 49.5%                       | -0.9%                      |
| GENESSE   | 359,025                                 | 8,975,625         | 4.7%                                | \$19.93                | 21.9%                       | 15.9%                      | 433,061                                 | 10,826,525        | 4.4%                                | \$24.03                | 26.4%                       | 13.9%                      | 442,984                                 | 11,074,600        | 4.3%                                | \$24.59                | 27.0%                       | 16.7%                      |
| GLADWIN   | 1,033                                   | 25,825            | 0.0%                                | \$1.29                 | 12.6%                       | -37.9%                     | 2,500                                   | 62,500            | 0.0%                                | \$3.13                 | 30.4%                       | -13.0%                     | 3,057                                   | 76,425            | 0.0%                                | \$3.83                 | 37.2%                       | -16.8%                     |
| GOGEIC    | 2,752                                   | 68,800            | 0.0%                                | \$3.49                 | 15.6%                       | -67.1%                     | 5,303                                   | 132,575           | 0.1%                                | \$6.73                 | 30.0%                       | -56.8%                     | 6,152                                   | 153,800           | 0.1%                                | \$7.81                 | 34.8%                       | -49.9%                     |
| GR. TRAV. | 45,921                                  | 1,148,025         | 0.6%                                | \$20.91                | 18.1%                       | 15.0%                      | 64,246                                  | 1,606,150         | 0.7%                                | \$29.26                | 25.3%                       | 24.1%                      | 84,308                                  | 2,107,700         | 0.8%                                | \$38.39                | 33.2%                       | 33.6%                      |

| COUNTY    | FAST<br>FOOD<br>SALES<br>TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
| GRATOIT   | 19,341                                  | 483,525           | 0.3%                                | \$11.95                | 19.9%                       | 2.6%                       | 26,832                                  | 670,800           | 0.3%                                | \$16.58                | 27.6%                       | 10.3%                      | 27,390                                  | 684,750           | 0.3%                                | \$16.93                | 28.2%                       | 11.3%                      |
| HILLSDALE | 13,073                                  | 326,825           | 0.2%                                | \$7.77                 | 19.4%                       | 17.5%                      | 19,398                                  | 484,950           | 0.2%                                | \$11.53                | 28.9%                       | 27.3%                      | 19,443                                  | 486,075           | 0.2%                                | \$11.55                | 28.9%                       | 10.4%                      |
| HOUGHTON  | 14,420                                  | 360,500           | 0.2%                                | \$9.52                 | 19.4%                       | 389.0%                     | 19,209                                  | 480,225           | 0.2%                                | \$12.68                | 25.9%                       | 302.4%                     | 21,429                                  | 535,725           | 0.2%                                | \$14.15                | 28.9%                       | 234.7%                     |
| MUROM     | 11,107                                  | 277,675           | 0.1%                                | \$7.62                 | 16.8%                       | -1.3%                      | 19,528                                  | 488,200           | 0.2%                                | \$13.39                | 29.5%                       | -10.2%                     | 21,913                                  | 547,825           | 0.2%                                | \$15.03                | 33.1%                       | -9.0%                      |
| INGHAM    | 259,863                                 | 6,496,575         | 3.4%                                | \$23.58                | 24.7%                       | 8.6%                       | 297,282                                 | 7,432,050         | 3.0%                                | \$26.97                | 28.2%                       | 3.7%                       | 249,795                                 | 6,244,875         | 2.4%                                | \$22.67                | 23.7%                       | -7.1%                      |
| IONIA     | 23,580                                  | 589,500           | 0.3%                                | \$11.38                | 19.7%                       | -8.6%                      | 32,715                                  | 817,875           | 0.3%                                | \$15.78                | 27.4%                       | -12.5%                     | 35,945                                  | 898,625           | 0.3%                                | \$17.34                | 30.1%                       | -1.8%                      |
| IOSCO     | 8,630                                   | 215,750           | 0.1%                                | \$7.61                 | 16.2%                       | 10.7%                      | 16,593                                  | 414,825           | 0.2%                                | \$14.63                | 31.2%                       | 10.7%                      | 18,968                                  | 474,200           | 0.2%                                | \$16.73                | 35.7%                       | -0.5%                      |
| IRON      | 1,754                                   | 43,850            | 0.0%                                | \$3.22                 | 14.1%                       | -13.6%                     | 3,449                                   | 86,225            | 0.0%                                | \$6.32                 | 27.8%                       | 1.8%                       | 4,971                                   | 124,275           | 0.0%                                | \$9.11                 | 40.0%                       | 28.0%                      |
| ISABELLA  | 47,529                                  | 1,188,225         | 0.6%                                | \$21.96                | 21.6%                       | 23.7%                      | 52,136                                  | 1,303,400         | 0.5%                                | \$24.09                | 23.7%                       | 25.3%                      | 55,763                                  | 1,394,075         | 0.5%                                | \$25.76                | 25.4%                       | 21.3%                      |
| JACKSON   | 125,755                                 | 3,143,875         | 1.6%                                | \$20.75                | 20.8%                       | 4.3%                       | 165,648                                 | 4,141,200         | 1.7%                                | \$27.34                | 27.5%                       | 5.9%                       | 167,310                                 | 4,182,750         | 1.6%                                | \$27.61                | 27.7%                       | 5.1%                       |
| KALAMAZOO | 370,618                                 | 9,265,450         | 4.8%                                | \$43.63                | 22.0%                       | 12.8%                      | 436,667                                 | 10,916,675        | 4.5%                                | \$51.40                | 25.9%                       | 7.6%                       | 448,277                                 | 11,206,925        | 4.3%                                | \$52.77                | 26.6%                       | 2.3%                       |
| KALKASKA  | 0                                       | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                       | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                       | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        |
| KENT      | 251,538                                 | 6,288,450         | 3.3%                                | \$14.15                | 19.7%                       | 22.6%                      | 326,914                                 | 8,172,850         | 3.3%                                | \$18.39                | 25.6%                       | 20.7%                      | 373,589                                 | 9,339,725         | 3.6%                                | \$21.01                | 29.3%                       | 28.0%                      |
| KEMENAW   | 0                                       | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 67                                      | 1,675             | 0.0%                                | \$0.85                 | 27.1%                       | -17.3%                     | 144                                     | 3,600             | 0.0%                                | \$1.83                 | 58.3%                       | -12.7%                     |
| LAKE      | 6,382                                   | 159,550           | 0.1%                                | \$20.69                | 16.8%                       | 280.8%                     | 12,788                                  | 319,700           | 0.1%                                | \$41.46                | 33.6%                       | 120.5%                     | 16,470                                  | 411,750           | 0.2%                                | \$53.40                | 43.3%                       | 137.4%                     |
| LAPEER    | 21,903                                  | 547,575           | 0.3%                                | \$7.82                 | 19.4%                       | 18.0%                      | 30,791                                  | 769,775           | 0.3%                                | \$10.99                | 27.2%                       | 3.4%                       | 33,757                                  | 843,925           | 0.3%                                | \$12.05                | 29.9%                       | 5.2%                       |
| LEELANAU  | 2,527                                   | 63,175            | 0.0%                                | \$4.51                 | 9.0%                        | 227.8%                     | 6,574                                   | 164,350           | 0.1%                                | \$11.73                | 23.5%                       | 36.8%                      | 15,219                                  | 380,475           | 0.1%                                | \$27.16                | 54.3%                       | 35.3%                      |
| LENAMEE   | 30,939                                  | 773,475           | 0.4%                                | \$8.60                 | 18.0%                       | 15.9%                      | 51,402                                  | 1,285,050         | 0.5%                                | \$14.29                | 29.9%                       | 24.6%                      | 53,117                                  | 1,327,925         | 0.5%                                | \$14.76                | 30.9%                       | 22.8%                      |
| LIV.      | 90,706                                  | 2,267,650         | 1.2%                                | \$22.61                | 19.7%                       | 12.1%                      | 124,395                                 | 3,109,875         | 1.3%                                | \$31.01                | 27.0%                       | 10.5%                      | 130,474                                 | 3,261,850         | 1.3%                                | \$32.52                | 28.3%                       | 9.7%                       |
| LUCE      | 2,084                                   | 52,100            | 0.0%                                | \$7.82                 | 18.0%                       | 11.7%                      | 2,979                                   | 74,475            | 0.0%                                | \$11.18                | 25.7%                       | 14.9%                      | 4,005                                   | 100,125           | 0.0%                                | \$15.04                | 34.6%                       | -3.0%                      |
| MACINAC   | 12,105                                  | 302,625           | 0.2%                                | \$29.73                | 19.3%                       | 86.4%                      | 21,660                                  | 541,500           | 0.2%                                | \$53.20                | 34.6%                       | 72.6%                      | 20,479                                  | 511,975           | 0.2%                                | \$50.30                | 32.7%                       | -28.4%                     |
| MACOMB    | 313,865                                 | 7,846,625         | 4.1%                                | \$11.30                | 21.5%                       | -0.9%                      | 389,695                                 | 9,742,375         | 4.0%                                | \$14.03                | 26.7%                       | -1.4%                      | 388,943                                 | 9,723,575         | 3.8%                                | \$14.00                | 26.6%                       | -3.2%                      |
| MANISTEE  | 8,627                                   | 215,675           | 0.1%                                | \$9.37                 | 14.0%                       | -11.3%                     | 17,347                                  | 433,675           | 0.2%                                | \$18.84                | 28.1%                       | 26.6%                      | 24,546                                  | 613,650           | 0.2%                                | \$26.66                | 39.8%                       | -5.5%                      |
| MARQUETTE | 23,577                                  | 589,425           | 0.3%                                | \$7.95                 | 18.0%                       | -66.3%                     | 33,136                                  | 828,400           | 0.3%                                | \$11.18                | 25.2%                       | -62.0%                     | 40,332                                  | 1,008,300         | 0.4%                                | \$13.61                | 30.7%                       | -61.9%                     |
| MASON     | 13,022                                  | 325,550           | 0.2%                                | \$12.35                | 15.5%                       | -11.1%                     | 24,513                                  | 612,825           | 0.3%                                | \$23.24                | 29.2%                       | 3.4%                       | 30,016                                  | 750,400           | 0.3%                                | \$28.46                | 35.7%                       | -3.6%                      |
| MECOSTA   | 19,336                                  | 483,400           | 0.3%                                | \$13.08                | 17.1%                       | 35.2%                      | 26,978                                  | 674,450           | 0.3%                                | \$18.25                | 23.9%                       | 32.8%                      | 28,811                                  | 720,275           | 0.3%                                | \$19.49                | 25.5%                       | 11.2%                      |
| MENOMINEE | 2,539                                   | 63,475            | 0.0%                                | \$2.42                 | 6.8%                        | -82.1%                     | 3,444                                   | 86,100            | 0.0%                                | \$3.29                 | 9.2%                        | -77.1%                     | 16,009                                  | 400,225           | 0.2%                                | \$15.28                | 42.7%                       | -6.5%                      |
| MIDLAND   | 10,197                                  | 254,925           | 0.1%                                | \$3.46                 | 21.8%                       | 114.8%                     | 12,764                                  | 319,100           | 0.1%                                | \$4.34                 | 27.3%                       | 147.8%                     | 12,861                                  | 321,525           | 0.1%                                | \$4.37                 | 27.5%                       | 149.8%                     |



| COUNTY     | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | FAST<br>FOOD<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
|            | 1985(1)                      |                   |                                     |                        |                             |                            | 1985(2)                      |                   |                                     |                        |                             |                            | 1985(3)                      |                   |                                     |                        |                             |                            |
| MISSAUKEE  | 1,462                        | 36,550            | 0.0%                                | \$3.65                 | 11.9%                       | -6.8%                      | 3,716                        | 92,900            | 0.0%                                | \$9.28                 | 30.4%                       | 17.4%                      | 4,788                        | 119,700           | 0.0%                                | \$11.96                | 39.1%                       | 5.6%                       |
| MONROE     | 21,966                       | 549,150           | 0.3%                                | \$4.08                 | 18.1%                       | 24.1%                      | 36,398                       | 909,950           | 0.4%                                | \$6.76                 | 30.0%                       | 21.5%                      | 35,572                       | 889,300           | 0.3%                                | \$6.60                 | 29.3%                       | 14.7%                      |
| MONTCALM   | 4,056                        | 101,400           | 0.1%                                | \$2.13                 | 13.9%                       | -31.6%                     | 10,890                       | 272,250           | 0.1%                                | \$5.72                 | 37.4%                       | 1.8%                       | 11,186                       | 279,650           | 0.1%                                | \$5.88                 | 38.4%                       | 4.4%                       |
| MONTMOREN  | 4,181                        | 104,525           | 0.1%                                | \$13.95                | 14.7%                       | 108.3%                     | 7,241                        | 181,025           | 0.1%                                | \$24.16                | 25.4%                       | 23.4%                      | 10,326                       | 258,150           | 0.1%                                | \$34.46                | 36.3%                       | 13.4%                      |
| MUSKEGON   | 99,742                       | 2,493,550         | 1.3%                                | \$15.82                | 23.9%                       | -4.6%                      | 136,361                      | 3,409,025         | 1.4%                                | \$21.63                | 32.7%                       | -2.8%                      | 101,175                      | 2,529,375         | 1.0%                                | \$16.05                | 24.2%                       | -35.3%                     |
| NEWAYGO    | 2,427                        | 60,675            | 0.0%                                | \$1.74                 | 10.3%                       | -34.2%                     | 7,959                        | 198,975           | 0.1%                                | \$5.70                 | 33.8%                       | 15.3%                      | 8,608                        | 215,200           | 0.1%                                | \$6.16                 | 36.6%                       | 22.6%                      |
| OAKLAND    | 1,107,608                    | 27,690,200        | 14.4%                               | \$27.37                | 20.4%                       | 17.9%                      | 1,446,125                    | 36,153,125        | 14.8%                               | \$35.73                | 26.7%                       | 20.9%                      | 1,507,879                    | 37,696,975        | 14.6%                               | \$37.26                | 27.8%                       | 18.8%                      |
| OCEANA     | 1,732                        | 43,300            | 0.0%                                | \$1.97                 | 7.8%                        | 0.9%                       | 7,289                        | 182,225           | 0.1%                                | \$8.28                 | 32.9%                       | 12.2%                      | 11,271                       | 281,775           | 0.1%                                | \$12.81                | 50.8%                       | -10.1%                     |
| OGEAW      | 3,492                        | 87,300            | 0.0%                                | \$5.31                 | 13.8%                       | 17.0%                      | 7,436                        | 185,900           | 0.1%                                | \$11.31                | 29.3%                       | 1.1%                       | 9,503                        | 237,575           | 0.1%                                | \$14.45                | 37.4%                       | -0.7%                      |
| ONTONAGON  | 1,329                        | 33,225            | 0.0%                                | \$3.37                 | 9.6%                        | 9.7%                       | 7,476                        | 186,900           | 0.1%                                | \$18.95                | 54.0%                       | 179.0%                     | 3,255                        | 81,375            | 0.0%                                | \$8.25                 | 23.5%                       | -14.3%                     |
| OSCEOLA    | 6,097                        | 152,425           | 0.1%                                | \$8.05                 | 15.2%                       | -10.2%                     | 11,537                       | 288,425           | 0.1%                                | \$15.24                | 28.7%                       | 18.6%                      | 12,890                       | 322,250           | 0.1%                                | \$17.03                | 32.1%                       | 23.5%                      |
| OSCODA     | 518                          | 12,950            | 0.0%                                | \$1.89                 | 3.0%                        | 18.0%                      | 4,947                        | 123,675           | 0.1%                                | \$18.03                | 28.6%                       | 44.8%                      | 7,655                        | 191,375           | 0.1%                                | \$27.91                | 44.2%                       | 46.7%                      |
| OTSEGO     | 4,122                        | 103,050           | 0.1%                                | \$6.87                 | 14.5%                       | 135.9%                     | 6,723                        | 168,075           | 0.1%                                | \$11.21                | 23.6%                       | 113.8%                     | 8,132                        | 203,300           | 0.1%                                | \$13.56                | 28.6%                       | 88.3%                      |
| OTTAWA     | 44,650                       | 1,116,250         | 0.6%                                | \$7.10                 | 17.3%                       | -42.5%                     | 75,817                       | 1,895,425         | 0.8%                                | \$12.06                | 29.4%                       | -25.7%                     | 88,473                       | 2,211,825         | 0.9%                                | \$14.07                | 34.3%                       | -22.0%                     |
| PRES. IS.  | 187                          | 4,675             | 0.0%                                | \$0.33                 | 6.6%                        | -96.0%                     | 947                          | 23,675            | 0.0%                                | \$1.66                 | 33.3%                       | -86.8%                     | 1,346                        | 33,650            | 0.0%                                | \$2.36                 | 47.3%                       | -84.8%                     |
| ROSCOMMON  | 16,078                       | 401,950           | 0.2%                                | \$24.55                | 14.3%                       | 25.5%                      | 28,984                       | 724,600           | 0.3%                                | \$44.25                | 25.8%                       | 33.4%                      | 43,137                       | 1,078,425         | 0.4%                                | \$65.86                | 38.4%                       | 24.4%                      |
| SAGINAW    | 28,421                       | 710,525           | 0.4%                                | \$3.12                 | 20.7%                       | -17.2%                     | 37,133                       | 928,325           | 0.4%                                | \$4.07                 | 27.1%                       | -17.5%                     | 38,273                       | 956,825           | 0.4%                                | \$4.20                 | 27.9%                       | -10.3%                     |
| ST. CLAIR  | 58,061                       | 1,451,525         | 0.8%                                | \$10.46                | 19.4%                       | 34.0%                      | 75,564                       | 1,889,100         | 0.8%                                | \$13.61                | 25.3%                       | 37.4%                      | 92,016                       | 2,300,400         | 0.9%                                | \$16.57                | 30.8%                       | 48.3%                      |
| ST. JOSEPH | 20,027                       | 500,675           | 0.3%                                | \$8.93                 | 18.5%                       | -39.3%                     | 30,970                       | 774,250           | 0.3%                                | \$13.81                | 28.6%                       | -31.8%                     | 32,455                       | 811,375           | 0.3%                                | \$14.47                | 30.0%                       | -32.6%                     |
| SANILAC    | 10,070                       | 251,750           | 0.1%                                | \$6.17                 | 19.1%                       | 12.1%                      | 14,370                       | 359,250           | 0.1%                                | \$8.81                 | 27.2%                       | 17.7%                      | 15,465                       | 386,625           | 0.1%                                | \$9.48                 | 29.3%                       | 8.3%                       |
| SCHCRFT.   | 0                            | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                            | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                            | 0                 | 0.0%                                | \$0.00                 | ERR                         | -100.0%                    |
| SHIawassee | 23,628                       | 590,700           | 0.3%                                | \$8.30                 | 21.4%                       | 8.1%                       | 31,809                       | 795,225           | 0.3%                                | \$11.18                | 28.8%                       | 11.6%                      | 29,559                       | 738,975           | 0.3%                                | \$10.39                | 26.8%                       | 0.3%                       |
| TUSCOLA    | 7,400                        | 185,000           | 0.1%                                | \$3.25                 | 17.5%                       | 138.6%                     | 11,718                       | 292,950           | 0.1%                                | \$5.14                 | 27.7%                       | 120.8%                     | 13,342                       | 333,550           | 0.1%                                | \$5.86                 | 31.5%                       | 146.5%                     |
| VAN BUREN  | 9,292                        | 232,300           | 0.1%                                | \$3.48                 | 10.6%                       | 11.0%                      | 29,766                       | 744,150           | 0.3%                                | \$11.14                | 34.0%                       | 13.6%                      | 34,662                       | 866,550           | 0.3%                                | \$12.97                | 39.5%                       | 15.6%                      |
| WASHTENAW  | 223,384                      | 5,584,600         | 2.9%                                | \$21.09                | 21.0%                       | 44.2%                      | 260,568                      | 6,514,200         | 2.7%                                | \$24.61                | 24.5%                       | 31.4%                      | 268,352                      | 6,708,800         | 2.6%                                | \$25.34                | 25.2%                       | 19.2%                      |
| WAYNE      | 1,260,838                    | 31,520,950        | 16.4%                               | \$13.48                | 22.4%                       | 24.0%                      | 1,478,363                    | 36,959,075        | 15.1%                               | \$15.81                | 26.2%                       | 19.2%                      | 1,512,142                    | 37,803,550        | 14.7%                               | \$16.17                | 26.8%                       | 12.5%                      |
| WEXFORD    | 5,392                        | 134,800           | 0.1%                                | \$5.37                 | 18.6%                       | 0.6%                       | 7,351                        | 183,775           | 0.1%                                | \$7.32                 | 25.4%                       | -3.4%                      | 9,250                        | 231,250           | 0.1%                                | \$9.21                 | 31.9%                       | 12.5%                      |
| OUT/STATE  | 1,966,679                    | 49,166,975        | 25.6%                               |                        | 20.9%                       | 12.4%                      | 2,426,615                    | 60,665,375        | 24.8%                               |                        | 25.8%                       | 13.7%                      | 2,570,946                    | 64,273,650        | 24.9%                               |                        | 27.4%                       | 15.0%                      |

| COUNTY    | FAST<br>FOOD<br>SALES<br>TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
| TOTAL     | 7,678,214                               | 191,955,350       | 100.0%                              |                        | 20.8%                       | 14.6%                      | 9,766,751                               | 244,168,775       | 100.0%                              |                        | 26.4%                       | 14.3%                      | 10,310,900                              | 257,772,500       | 100.0%                              |                        | 27.9%                       | 12.3%                      |
| COUNTY/AV | 68,814                                  | 1,720,342         |                                     | \$15.42                |                             |                            | 88,435                                  | 2,210,884         |                                     | \$19.81                |                             |                            | 93,252                                  | 2,331,311         |                                     | \$20.89                |                             |                            |

| COUNTY    | FAST<br>FOOD<br>SALES<br>TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4) TO<br>85(4) | TOTAL<br>SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | FAST<br>FOOD<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1) TO<br>86(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------------------|-------------------|-------------------------------------|
| ALCONA    | 187                                     | 4,675             | 0.0%                                | \$0.48                 | 2.6%                        | -84.2%                      | 7,291                         | 182,275                            | 65                                      | 1,625             | 0.0%                                | \$0.17                 | 1.2%                        | -88.0%                      | 2,094                                   | 52,350            | 0.0%                                |
| ALGER     | 206                                     | 5,150             | 0.0%                                | \$0.56                 | 20.3%                       | ERR                         | 1,013                         | 25,325                             | 275                                     | 6,875             | 0.0%                                | \$0.75                 | 32.5%                       | 47.1%                       | 353                                     | 8,825             | 0.0%                                |
| ALLEGAN   | 19,744                                  | 493,600           | 0.2%                                | \$6.05                 | 19.1%                       | 14.7%                       | 103,539                       | 2,588,475                          | 14,000                                  | 350,000           | 0.2%                                | \$4.29                 | 16.8%                       | -23.8%                      | 25,289                                  | 632,225           | 0.2%                                |
| ALPENA    | 41,496                                  | 1,037,400         | 0.5%                                | \$32.10                | 27.6%                       | 17.8%                       | 150,490                       | 3,762,250                          | 39,770                                  | 994,250           | 0.5%                                | \$30.77                | 19.7%                       | 27.3%                       | 53,873                                  | 1,346,825         | 0.5%                                |
| ANTRIM    | 2,572                                   | 64,300            | 0.0%                                | \$3.97                 | 19.8%                       | -12.2%                      | 12,959                        | 323,975                            | 2,718                                   | 67,950            | 0.0%                                | \$4.20                 | 21.6%                       | 5.1%                        | 3,015                                   | 75,375            | 0.0%                                |
| ARENAC    | 19,305                                  | 482,625           | 0.2%                                | \$32.82                | 23.7%                       | 2.2%                        | 81,542                        | 2,038,550                          | 14,072                                  | 351,800           | 0.2%                                | \$23.92                | 16.4%                       | 9.9%                        | 22,019                                  | 550,475           | 0.2%                                |
| BARAGA    | 1,867                                   | 46,675            | 0.0%                                | \$5.50                 | 16.3%                       | 3.8%                        | 11,444                        | 286,100                            | 1,688                                   | 42,200            | 0.0%                                | \$4.97                 | 9.1%                        | 24.7%                       | 6,693                                   | 167,325           | 0.1%                                |
| BARRY     | 2,215                                   | 55,375            | 0.0%                                | \$1.21                 | 10.7%                       | 81.6%                       | 20,636                        | 515,900                            | 4,493                                   | 112,325           | 0.1%                                | \$2.45                 | 6.8%                        | 149.9%                      | 20,394                                  | 509,850           | 0.2%                                |
| BAY       | 98,199                                  | 2,454,975         | 1.1%                                | \$20.48                | 24.8%                       | 7.7%                        | 396,260                       | 9,906,500                          | 94,684                                  | 2,367,100         | 1.1%                                | \$19.75                | 21.8%                       | 18.4%                       | 119,306                                 | 2,982,650         | 1.1%                                |
| BENZIE    | 466                                     | 11,650            | 0.0%                                | \$1.04                 | 12.1%                       | 26.6%                       | 3,858                         | 96,450                             | 408                                     | 10,200            | 0.0%                                | \$0.91                 | 9.8%                        | 19.6%                       | 1,147                                   | 28,675            | 0.0%                                |
| BERRIEN   | 235,911                                 | 5,897,775         | 2.6%                                | \$34.43                | 24.6%                       | 27.2%                       | 960,212                       | 24,005,300                         | 221,725                                 | 5,543,125         | 2.6%                                | \$32.36                | 18.9%                       | 16.9%                       | 294,657                                 | 7,366,425         | 2.7%                                |
| BRANCH    | 8,056                                   | 201,400           | 0.1%                                | \$5.01                 | 15.8%                       | 7.9%                        | 50,891                        | 1,272,275                          | 8,040                                   | 201,000           | 0.1%                                | \$5.00                 | 14.2%                       | -7.5%                       | 19,763                                  | 494,075           | 0.2%                                |
| CALHOUN   | 120,191                                 | 3,004,775         | 1.3%                                | \$21.23                | 23.7%                       | 2.6%                        | 506,100                       | 12,652,500                         | 109,626                                 | 2,740,650         | 1.3%                                | \$19.36                | 21.7%                       | 1.1%                        | 127,833                                 | 3,195,825         | 1.2%                                |
| CASS      | 12,396                                  | 309,900           | 0.1%                                | \$6.26                 | 19.8%                       | 69.2%                       | 62,482                        | 1,562,050                          | 15,547                                  | 388,675           | 0.2%                                | \$7.85                 | 13.3%                       | 25.0%                       | 30,965                                  | 774,125           | 0.3%                                |
| CHARLVX.  | 5,100                                   | 127,500           | 0.1%                                | \$6.40                 | 11.8%                       | 39.2%                       | 43,267                        | 1,081,675                          | 5,455                                   | 136,375           | 0.1%                                | \$6.85                 | 12.2%                       | -2.6%                       | 13,039                                  | 325,975           | 0.1%                                |
| CHEBOYGAN | 22,636                                  | 565,900           | 0.2%                                | \$27.41                | 22.8%                       | 53.4%                       | 99,169                        | 2,479,225                          | 18,590                                  | 464,750           | 0.2%                                | \$22.51                | 15.7%                       | 31.4%                       | 30,543                                  | 763,575           | 0.3%                                |
| CHIPPEWA  | 31,928                                  | 798,200           | 0.3%                                | \$27.50                | 28.0%                       | 131.7%                      | 114,139                       | 2,853,475                          | 30,732                                  | 768,300           | 0.4%                                | \$26.47                | 21.4%                       | 39.2%                       | 35,730                                  | 893,250           | 0.3%                                |
| CLARE     | 3,665                                   | 91,625            | 0.0%                                | \$3.85                 | 15.5%                       | 14.5%                       | 23,686                        | 592,150                            | 1,754                                   | 43,850            | 0.0%                                | \$1.84                 | 10.6%                       | -43.6%                      | 5,907                                   | 147,675           | 0.1%                                |
| CLINTON   | 5,275                                   | 131,875           | 0.1%                                | \$2.36                 | 25.4%                       | 36.0%                       | 20,738                        | 518,450                            | 22,197                                  | 554,925           | 0.3%                                | \$9.93                 | 23.5%                       | 475.8%                      | 24,055                                  | 601,375           | 0.2%                                |
| CRAWFORD  | 2,509                                   | 62,725            | 0.0%                                | \$6.63                 | 17.1%                       | 23.4%                       | 14,712                        | 367,800                            | 1,306                                   | 32,650            | 0.0%                                | \$3.45                 | 7.3%                        | -18.5%                      | 5,419                                   | 135,475           | 0.1%                                |
| DELTA     | 15,897                                  | 397,425           | 0.2%                                | \$10.20                | 22.4%                       | 7.3%                        | 70,859                        | 1,771,475                          | 14,269                                  | 356,725           | 0.2%                                | \$9.16                 | 15.6%                       | 6.1%                        | 22,350                                  | 558,750           | 0.2%                                |
| DICKINSON | 82,156                                  | 2,053,900         | 0.9%                                | \$81.05                | 23.5%                       | -1.0%                       | 350,134                       | 8,753,350                          | 71,456                                  | 1,786,400         | 0.8%                                | \$70.49                | 20.3%                       | -2.0%                       | 94,396                                  | 2,359,900         | 0.9%                                |
| EATON     | 50,657                                  | 1,266,425         | 0.6%                                | \$14.34                | 32.8%                       | 195.7%                      | 154,599                       | 3,864,975                          | 45,167                                  | 1,129,175         | 0.5%                                | \$12.78                | 19.3%                       | 177.7%                      | 65,963                                  | 1,649,075         | 0.6%                                |
| EMMET     | 10,178                                  | 254,450           | 0.1%                                | \$11.07                | 12.7%                       | 2.4%                        | 79,848                        | 1,996,200                          | 7,902                                   | 197,550           | 0.1%                                | \$8.59                 | 8.7%                        | -22.9%                      | 23,159                                  | 578,975           | 0.2%                                |
| GENESSE   | 406,520                                 | 10,163,000        | 4.4%                                | \$22.56                | 24.8%                       | 17.7%                       | 1,641,590                     | 41,039,750                         | 373,885                                 | 9,347,125         | 4.4%                                | \$20.75                | 22.1%                       | 4.1%                        | 450,982                                 | 11,274,550        | 4.2%                                |
| GLADWIN   | 1,633                                   | 40,825            | 0.0%                                | \$2.05                 | 19.9%                       | 54.5%                       | 8,223                         | 205,575                            | 1,155                                   | 28,875            | 0.0%                                | \$1.45                 | 11.8%                       | 11.8%                       | 2,881                                   | 72,025            | 0.0%                                |
| GOGEBIC   | 3,479                                   | 86,975            | 0.0%                                | \$4.42                 | 19.7%                       | 46.1%                       | 17,686                        | 442,150                            | 3,278                                   | 81,950            | 0.0%                                | \$4.16                 | 13.7%                       | 19.1%                       | 5,991                                   | 149,775           | 0.1%                                |
| GR. TRAV. | 59,167                                  | 1,479,175         | 0.6%                                | \$26.94                | 23.3%                       | 28.2%                       | 253,642                       | 6,341,050                          | 71,083                                  | 1,777,075         | 0.8%                                | \$32.37                | 18.8%                       | 54.8%                       | 95,973                                  | 2,399,325         | 0.9%                                |

| COUNTY    | FAST<br>FOOD<br>SALES<br>TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR | CHANGE<br>83(4)TO<br>85(4) | TOTAL<br>SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | FAST<br>FOOD<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR | CHANGE<br>85(1)TO<br>86(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|-----------------------------------------|-------------------|-------------------------------------|--------------------------------|--------------------------------------|----------------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|--------------------------------|--------------------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|
| GRATOIT   | 23,537                                  | 588,425           | 0.3%                                | \$14.55                        | 24.2%                                | 12.1%                      | 97,100                        | 2,427,500                          | 21,279                                  | 531,975           | 0.2%                                | \$13.15                        | 20.9%                                | 10.0%                      | 27,887                                  | 697,175           | 0.3%                                |
| HILLSDALE | 15,311                                  | 382,775           | 0.2%                                | \$9.10                         | 22.8%                                | 7.6%                       | 67,225                        | 1,680,625                          | 14,069                                  | 351,725           | 0.2%                                | \$8.36                         | 16.3%                                | 7.6%                       | 22,458                                  | 561,450           | 0.2%                                |
| HOUGHTON  | 19,150                                  | 478,750           | 0.2%                                | \$12.64                        | 25.8%                                | 553.6%                     | 74,208                        | 1,855,200                          | 21,133                                  | 528,325           | 0.2%                                | \$13.95                        | 21.1%                                | 46.6%                      | 24,729                                  | 618,225           | 0.2%                                |
| MUROM     | 13,583                                  | 339,575           | 0.1%                                | \$9.31                         | 20.5%                                | -24.6%                     | 66,131                        | 1,653,275                          | 11,810                                  | 295,250           | 0.1%                                | \$8.10                         | 16.2%                                | 6.3%                       | 21,907                                  | 547,675           | 0.2%                                |
| INGHAM    | 245,517                                 | 6,137,925         | 2.7%                                | \$22.28                        | 23.3%                                | -10.3%                     | 1,052,457                     | 26,311,425                         | 231,068                                 | 5,776,700         | 2.7%                                | \$20.97                        | 24.8%                                | -11.1%                     | 256,265                                 | 6,406,625         | 2.4%                                |
| IONIA     | 27,303                                  | 682,575           | 0.3%                                | \$13.17                        | 22.8%                                | 0.7%                       | 119,543                       | 2,988,575                          | 23,130                                  | 578,250           | 0.3%                                | \$11.16                        | 18.2%                                | -1.9%                      | 35,876                                  | 896,900           | 0.3%                                |
| IOSCO     | 8,922                                   | 223,050           | 0.1%                                | \$7.87                         | 16.8%                                | -5.9%                      | 53,113                        | 1,327,825                          | 10,110                                  | 252,750           | 0.1%                                | \$8.92                         | 15.9%                                | 17.1%                      | 17,525                                  | 438,125           | 0.2%                                |
| IRON      | 2,241                                   | 56,025            | 0.0%                                | \$4.11                         | 18.1%                                | -6.8%                      | 12,415                        | 310,375                            | 1,666                                   | 41,650            | 0.0%                                | \$3.05                         | 14.1%                                | -5.0%                      | 3,665                                   | 91,625            | 0.0%                                |
| ISABELLA  | 64,144                                  | 1,603,600         | 0.7%                                | \$29.64                        | 29.2%                                | 41.8%                      | 219,572                       | 5,489,300                          | 59,297                                  | 1,482,425         | 0.7%                                | \$27.40                        | 16.0%                                | 24.8%                      | 92,658                                  | 2,316,450         | 0.9%                                |
| JACKSON   | 144,531                                 | 3,613,275         | 1.6%                                | \$23.85                        | 24.0%                                | 0.9%                       | 603,244                       | 15,081,100                         | 120,468                                 | 3,011,700         | 1.4%                                | \$19.88                        | 22.2%                                | -4.2%                      | 176,098                                 | 4,402,450         | 1.6%                                |
| KALAMAZOO | 429,918                                 | 10,747,950        | 4.7%                                | \$50.61                        | 25.5%                                | 8.1%                       | 1,685,480                     | 42,137,000                         | 408,114                                 | 10,202,850        | 4.8%                                | \$48.04                        | 21.0%                                | 10.1%                      | 496,939                                 | 12,423,475        | 4.6%                                |
| KALKASKA  | 0                                       | 0                 | 0.0%                                | \$0.00                         | ERR                                  | ERR                        | 0                             | 0                                  | 0                                       | 0                 | 0.0%                                | \$0.00                         | 0.0%                                 | ERR                        | 1,881                                   | 47,025            | 0.0%                                |
| KENT      | 322,517                                 | 8,062,925         | 3.5%                                | \$18.14                        | 25.3%                                | 20.3%                      | 1,274,558                     | 31,863,950                         | 345,231                                 | 8,630,775         | 4.0%                                | \$19.42                        | 20.8%                                | 37.2%                      | 439,975                                 | 10,999,375        | 4.1%                                |
| KEWEEAW   | 36                                      | 900               | 0.0%                                | \$0.46                         | 14.6%                                | -34.5%                     | 247                           | 6,175                              | 0                                       | 0                 | 0.0%                                | \$0.00                         | 0.0%                                 | ERR                        | 31                                      | 775               | 0.0%                                |
| LAKE      | 2,432                                   | 60,800            | 0.0%                                | \$7.88                         | 6.4%                                 | -19.4%                     | 38,072                        | 951,800                            | 1,423                                   | 35,575            | 0.0%                                | \$4.61                         | 6.3%                                 | -77.7%                     | 7,435                                   | 185,875           | 0.1%                                |
| LAPEER    | 26,635                                  | 665,875           | 0.3%                                | \$9.51                         | 23.6%                                | 6.9%                       | 113,086                       | 2,827,150                          | 24,922                                  | 623,050           | 0.3%                                | \$8.90                         | 22.5%                                | 13.8%                      | 29,881                                  | 747,025           | 0.3%                                |
| LEELANAU  | 3,689                                   | 92,225            | 0.0%                                | \$6.58                         | 13.2%                                | 63.2%                      | 28,009                        | 700,225                            | 1,965                                   | 49,125            | 0.0%                                | \$3.51                         | 8.1%                                 | -22.2%                     | 6,165                                   | 154,125           | 0.1%                                |
| LENAAWEE  | 36,551                                  | 913,775           | 0.4%                                | \$10.16                        | 21.2%                                | 9.8%                       | 172,009                       | 4,300,225                          | 35,590                                  | 889,750           | 0.4%                                | \$9.89                         | 18.9%                                | 15.0%                      | 56,100                                  | 1,402,500         | 0.5%                                |
| LIV.      | 115,068                                 | 2,876,700         | 1.3%                                | \$28.68                        | 25.0%                                | 16.3%                      | 460,643                       | 11,516,075                         | 110,255                                 | 2,756,375         | 1.3%                                | \$27.48                        | 20.4%                                | 21.6%                      | 147,451                                 | 3,686,275         | 1.4%                                |
| LUCE      | 2,508                                   | 62,700            | 0.0%                                | \$9.42                         | 21.7%                                | -2.5%                      | 11,576                        | 289,400                            | 2,137                                   | 53,425            | 0.0%                                | \$8.02                         | 18.0%                                | 2.5%                       | 3,060                                   | 76,500            | 0.0%                                |
| MACKINAC  | 8,370                                   | 209,250           | 0.1%                                | \$20.56                        | 13.4%                                | -31.1%                     | 62,614                        | 1,565,350                          | 5,831                                   | 145,775           | 0.1%                                | \$14.32                        | 9.5%                                 | -51.8%                     | 10,911                                  | 272,775           | 0.1%                                |
| MACOMB    | 367,622                                 | 9,190,550         | 4.0%                                | \$13.23                        | 25.2%                                | -1.9%                      | 1,460,125                     | 36,503,125                         | 342,233                                 | 8,555,825         | 4.0%                                | \$12.32                        | 22.4%                                | 9.0%                       | 415,557                                 | 10,388,925        | 3.9%                                |
| MANISTEE  | 11,147                                  | 278,675           | 0.1%                                | \$12.11                        | 18.1%                                | 4.8%                       | 61,667                        | 1,541,675                          | 9,393                                   | 234,825           | 0.1%                                | \$10.20                        | 15.3%                                | 8.9%                       | 15,646                                  | 391,150           | 0.1%                                |
| MARQUETTE | 34,282                                  | 857,050           | 0.4%                                | \$11.57                        | 26.1%                                | 19.0%                      | 131,327                       | 3,283,175                          | 30,131                                  | 753,275           | 0.4%                                | \$10.17                        | 19.5%                                | 27.8%                      | 42,567                                  | 1,064,175         | 0.4%                                |
| MASON     | 16,457                                  | 411,425           | 0.2%                                | \$15.60                        | 19.6%                                | -7.8%                      | 84,008                        | 2,100,200                          | 14,427                                  | 360,675           | 0.2%                                | \$13.68                        | 15.0%                                | 10.8%                      | 27,405                                  | 685,125           | 0.3%                                |
| MECOSTA   | 37,677                                  | 941,925           | 0.4%                                | \$25.48                        | 33.4%                                | 59.1%                      | 112,802                       | 2,820,050                          | 31,943                                  | 798,575           | 0.4%                                | \$21.61                        | 21.5%                                | 65.2%                      | 39,167                                  | 979,175           | 0.4%                                |
| MEWOMINEE | 15,533                                  | 388,325           | 0.2%                                | \$14.82                        | 41.4%                                | 4.2%                       | 37,525                        | 938,125                            | 14,339                                  | 358,475           | 0.2%                                | \$13.68                        | 19.5%                                | 464.7%                     | 20,273                                  | 506,825           | 0.2%                                |
| MIDLAND   | 10,950                                  | 273,750           | 0.1%                                | \$3.72                         | 23.4%                                | 135.5%                     | 46,772                        | 1,169,300                          | 10,249                                  | 256,225           | 0.1%                                | \$3.48                         | 20.8%                                | 0.5%                       | 13,533                                  | 338,325           | 0.1%                                |

| COUNTY     | FAST<br>FOOD<br>SALES<br>TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>85(4) | TOTAL<br>SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | FAST<br>FOOD<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)TO<br>86(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|
| MISSAUKIEE | 2,269                                   | 56,725            | 0.0%                                | \$5.67                 | 18.5%                       | 13.5%                      | 12,235                        | 305,875                            | 1,475                                   | 36,875            | 0.0%                                | \$3.68                 | 11.0%                       | 0.9%                       | 3,901                                   | 97,525            | 0.0%                                |
| MONROE     | 27,539                                  | 688,475           | 0.3%                                | \$5.11                 | 22.7%                       | -30.6%                     | 121,475                       | 3,036,875                          | 28,113                                  | 702,825           | 0.3%                                | \$5.22                 | 20.4%                       | 28.0%                      | 40,315                                  | 1,007,875         | 0.4%                                |
| MONTCALM   | 2,984                                   | 74,600            | 0.0%                                | \$1.57                 | 10.2%                       | -32.4%                     | 29,116                        | 727,900                            | 3,905                                   | 97,625            | 0.0%                                | \$2.05                 | 12.9%                       | -3.7%                      | 12,706                                  | 317,650           | 0.1%                                |
| MONTMOREN  | 6,729                                   | 168,225           | 0.1%                                | \$22.45                | 23.6%                       | 10.8%                      | 28,477                        | 711,925                            | 3,101                                   | 77,525            | 0.0%                                | \$10.35                | 79.8%                       | -25.8%                     | 328                                     | 8,200             | 0.0%                                |
| MUSKEGON   | 80,058                                  | 2,001,450         | 0.9%                                | \$12.70                | 19.2%                       | -37.0%                     | 417,336                       | 10,433,400                         | 77,733                                  | 1,943,325         | 0.9%                                | \$12.33                | 19.6%                       | -22.1%                     | 107,937                                 | 2,698,425         | 1.0%                                |
| NEWAYGO    | 4,557                                   | 113,925           | 0.0%                                | \$3.26                 | 19.3%                       | 57.3%                      | 23,551                        | 588,775                            | 4,048                                   | 101,200           | 0.0%                                | \$2.90                 | 13.8%                       | 66.8%                      | 10,071                                  | 251,775           | 0.1%                                |
| OAKLAND    | 1,360,760                               | 34,019,000        | 14.8%                               | \$33.62                | 25.1%                       | 17.3%                      | 5,422,372                     | 135,559,300                        | 1,290,095                               | 32,252,375        | 15.1%                               | \$31.88                | 20.4%                       | 16.5%                      | 1,660,491                               | 41,512,275        | 15.4%                               |
| OCEANA     | 1,885                                   | 47,125            | 0.0%                                | \$2.14                 | 8.5%                        | -26.0%                     | 22,177                        | 554,425                            | 1,537                                   | 38,425            | 0.0%                                | \$1.75                 | 7.4%                        | -11.3%                     | 5,704                                   | 142,600           | 0.1%                                |
| OGEMAW     | 4,947                                   | 123,675           | 0.1%                                | \$7.52                 | 19.5%                       | 0.7%                       | 25,378                        | 634,450                            | 2,690                                   | 67,250            | 0.0%                                | \$4.09                 | 13.2%                       | -23.0%                     | 6,676                                   | 166,900           | 0.1%                                |
| ONTONAGON  | 1,795                                   | 44,875            | 0.0%                                | \$4.55                 | 13.0%                       | -11.5%                     | 13,855                        | 346,375                            | 1,481                                   | 37,025            | 0.0%                                | \$3.75                 | 16.8%                       | 11.4%                      | 2,601                                   | 65,025            | 0.0%                                |
| OSCEOLA    | 9,646                                   | 241,150           | 0.1%                                | \$12.74                | 24.0%                       | 37.5%                      | 40,170                        | 1,004,250                          | 7,680                                   | 192,000           | 0.1%                                | \$10.14                | 20.0%                       | 26.0%                      | 11,092                                  | 277,300           | 0.1%                                |
| OSCODA     | 4,197                                   | 104,925           | 0.0%                                | \$15.30                | 24.2%                       | 106.2%                     | 17,317                        | 432,925                            | 2,696                                   | 67,400            | 0.0%                                | \$9.83                 | 13.0%                       | 420.5%                     | 5,464                                   | 136,600           | 0.1%                                |
| OTSEGO     | 9,493                                   | 237,325           | 0.1%                                | \$15.83                | 33.3%                       | 181.4%                     | 28,470                        | 711,750                            | 9,148                                   | 228,700           | 0.1%                                | \$15.25                | 19.2%                       | 121.9%                     | 11,307                                  | 282,675           | 0.1%                                |
| OTTAWA     | 48,851                                  | 1,221,275         | 0.5%                                | \$7.77                 | 18.9%                       | -45.0%                     | 257,791                       | 6,444,775                          | 51,021                                  | 1,275,525         | 0.6%                                | \$8.12                 | 17.7%                       | 14.3%                      | 80,409                                  | 2,010,225         | 0.7%                                |
| PRES. IS.  | 368                                     | 9,200             | 0.0%                                | \$0.64                 | 12.9%                       | -91.3%                     | 2,848                         | 71,200                             | 430                                     | 10,750            | 0.0%                                | \$0.75                 | 18.0%                       | 129.9%                     | 468                                     | 11,700            | 0.0%                                |
| ROSCOMMON  | 24,156                                  | 603,900           | 0.3%                                | \$36.88                | 21.5%                       | 10.9%                      | 112,355                       | 2,808,875                          | 23,992                                  | 599,800           | 0.3%                                | \$36.63                | 17.5%                       | 49.2%                      | 35,865                                  | 896,625           | 0.3%                                |
| SAGINAW    | 33,247                                  | 831,175           | 0.4%                                | \$3.64                 | 24.3%                       | 32.2%                      | 137,074                       | 3,426,850                          | 25,918                                  | 647,950           | 0.3%                                | \$2.84                 | 19.7%                       | -8.8%                      | 34,126                                  | 853,150           | 0.3%                                |
| ST. CLAIR  | 73,501                                  | 1,837,525         | 0.8%                                | \$13.24                | 24.6%                       | 29.7%                      | 299,142                       | 7,478,550                          | 66,486                                  | 1,662,150         | 0.8%                                | \$11.97                | 19.9%                       | 14.5%                      | 83,545                                  | 2,088,625         | 0.8%                                |
| ST. JOSEPH | 24,731                                  | 618,275           | 0.3%                                | \$11.02                | 22.9%                       | -30.0%                     | 108,183                       | 2,704,575                          | 28,124                                  | 703,100           | 0.3%                                | \$12.54                | 14.8%                       | 40.4%                      | 49,722                                  | 1,243,050         | 0.5%                                |
| SANILAC    | 12,872                                  | 321,800           | 0.1%                                | \$7.89                 | 24.4%                       | 18.5%                      | 52,777                        | 1,319,425                          | 6,834                                   | 170,850           | 0.1%                                | \$4.19                 | 19.5%                       | -32.1%                     | 10,051                                  | 251,275           | 0.1%                                |
| SCHCRFT.   | 0                                       | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                             | 0                                  | 0                                       | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 0                                       | 0                 | 0.0%                                |
| SHIAWASSE  | 25,316                                  | 632,900           | 0.3%                                | \$8.90                 | 22.9%                       | -8.6%                      | 110,312                       | 2,757,800                          | 18,446                                  | 461,150           | 0.2%                                | \$6.48                 | 20.7%                       | -21.9%                     | 24,946                                  | 623,650           | 0.2%                                |
| TUSCOLA    | 9,914                                   | 247,850           | 0.1%                                | \$4.35                 | 23.4%                       | 169.0%                     | 42,374                        | 1,059,350                          | 9,649                                   | 241,225           | 0.1%                                | \$4.23                 | 19.5%                       | 30.4%                      | 15,804                                  | 395,100           | 0.1%                                |
| VAN BUREN  | 13,946                                  | 348,650           | 0.2%                                | \$5.22                 | 15.9%                       | 4.6%                       | 87,666                        | 2,191,650                          | 10,107                                  | 252,675           | 0.1%                                | \$3.78                 | 10.4%                       | 8.8%                       | 34,485                                  | 862,125           | 0.3%                                |
| WASHTENAW  | 311,656                                 | 7,791,400         | 3.4%                                | \$29.43                | 29.3%                       | 30.9%                      | 1,063,960                     | 26,599,000                         | 260,557                                 | 6,513,925         | 3.1%                                | \$24.60                | 21.9%                       | 16.6%                      | 285,364                                 | 7,134,100         | 2.7%                                |
| WAYNE      | 1,387,641                               | 34,691,025        | 15.1%                               | \$14.84                | 24.6%                       | 12.9%                      | 5,638,984                     | 140,974,600                        | 1,351,275                               | 33,781,875        | 15.8%                               | \$14.45                | 21.2%                       | 7.2%                       | 1,718,785                               | 42,969,625        | 16.0%                               |
| WEXFORD    | 7,001                                   | 175,025           | 0.1%                                | \$6.97                 | 24.1%                       | 15.0%                      | 28,994                        | 724,850                            | 6,514                                   | 162,850           | 0.1%                                | \$6.49                 | 17.0%                       | 20.8%                      | 10,895                                  | 272,375           | 0.1%                                |
| OUT/STATE  | 2,423,276                               | 60,581,900        | 26.4%                               |                        | 25.8%                       | 16.9%                      | 9,387,516                     | 234,687,900                        | 2,145,439                               | 53,635,975        | 25.1%                               |                        | 22.6%                       | 9.1%                       | 2,436,748                               | 60,918,700        | 22.7%                               |

| COUNTY    | FAST<br>FOOD<br>SALES<br>TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>85(4) | TOTAL<br>SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | FAST<br>FOOD<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)TO<br>86(1) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|
| TOTAL     | 9,182,577                               | 229,564,425       | 100.0%                              |                        | 24.9%                       | 13.1%                      | 36,938,442                    | 923,461,050                        | 8,536,047                               | 213,401,175       | 100.0%                              |                        | 21.0%                       | 11.2%                      | 10,756,640                              | 268,916,000       | 100.0%                              |
| COUNTY/AV | 81,437                                  | 2,035,934         |                                     | \$18.24                |                             |                            | 331,939                       | 8,298,472                          | 76,995                                  | 1,924,882         |                                     | \$17.25                |                             |                            | 100,240                                 | 2,505,992         |                                     |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)TO<br>86(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)TO<br>86(3) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)TO<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| ALCONA    | \$5.37                 | 39.8%                       | -16.7%                     | 3,106                                   | 77,650            | 0.0%                                | \$7.97                 | 59.0%                       | -23.3%                     | 0                                       | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                    | 5,265                         | 131,625                            |
| ALGER     | \$0.96                 | 41.8%                       | 27.9%                      | 82                                      | 2,050             | 0.0%                                | \$0.22                 | 9.7%                        | -76.2%                     | 135                                     | 3,375             | 0.0%                                | \$0.37                 | 16.0%                       | -34.5%                     | 845                           | 21,125                             |
| ALLEGAN   | \$7.75                 | 30.4%                       | -19.5%                     | 28,985                                  | 724,625           | 0.3%                                | \$8.89                 | 34.8%                       | -14.8%                     | 15,018                                  | 375,450           | 0.1%                                | \$4.60                 | 18.0%                       | -23.9%                     | 83,292                        | 2,082,300                          |
| ALPENA    | \$41.68                | 26.7%                       | 55.1%                      | 56,628                                  | 1,415,700         | 0.5%                                | \$43.81                | 28.1%                       | 31.7%                      | 51,281                                  | 1,282,025         | 0.5%                                | \$39.67                | 25.4%                       | 23.6%                      | 201,552                       | 5,038,800                          |
| ANTRIM    | \$4.65                 | 24.0%                       | -8.9%                      | 4,186                                   | 104,650           | 0.0%                                | \$6.46                 | 33.3%                       | -6.8%                      | 2,665                                   | 66,625            | 0.0%                                | \$4.11                 | 21.2%                       | 3.6%                       | 12,584                        | 314,600                            |
| AREMAC    | \$37.43                | 25.7%                       | 2.2%                       | 28,606                                  | 715,150           | 0.3%                                | \$48.63                | 33.4%                       | 2.6%                       | 21,009                                  | 525,225           | 0.2%                                | \$35.72                | 24.5%                       | 8.8%                       | 85,706                        | 2,142,650                          |
| BARAGA    | \$19.72                | 35.9%                       | 55.4%                      | 7,775                                   | 194,375           | 0.1%                                | \$22.91                | 41.7%                       | 98.5%                      | 2,494                                   | 62,350            | 0.0%                                | \$7.35                 | 13.4%                       | 33.6%                      | 18,650                        | 466,250                            |
| BARRY     | \$11.14                | 31.1%                       | 159.6%                     | 25,240                                  | 631,000           | 0.2%                                | \$13.78                | 38.5%                       | 187.9%                     | 15,475                                  | 386,875           | 0.2%                                | \$8.45                 | 23.6%                       | 598.6%                     | 65,602                        | 1,640,050                          |
| BAY       | \$24.88                | 27.4%                       | 11.8%                      | 112,625                                 | 2,815,625         | 1.0%                                | \$23.49                | 25.9%                       | 1.1%                       | 108,662                                 | 2,716,550         | 1.1%                                | \$22.66                | 25.0%                       | 10.7%                      | 435,277                       | 10,881,925                         |
| BENZIE    | \$2.56                 | 27.7%                       | 26.2%                      | 2,187                                   | 54,675            | 0.0%                                | \$4.88                 | 52.7%                       | 2.1%                       | 406                                     | 10,150            | 0.0%                                | \$0.91                 | 9.8%                        | -12.9%                     | 4,148                         | 103,700                            |
| BERRIEN   | \$43.01                | 25.1%                       | 16.4%                      | 348,499                                 | 8,712,475         | 3.1%                                | \$50.87                | 29.7%                       | 23.7%                      | 308,504                                 | 7,712,600         | 3.0%                                | \$45.03                | 26.3%                       | 30.8%                      | 1,173,385                     | 29,334,625                         |
| BRANCH    | \$12.29                | 34.9%                       | 6.6%                       | 18,488                                  | 462,200           | 0.2%                                | \$11.50                | 32.7%                       | 18.5%                      | 10,261                                  | 256,525           | 0.1%                                | \$6.38                 | 18.1%                       | 27.4%                      | 56,552                        | 1,413,800                          |
| CALHOUN   | \$22.58                | 25.3%                       | -6.4%                      | 147,179                                 | 3,679,475         | 1.3%                                | \$25.99                | 29.1%                       | 4.4%                       | 121,397                                 | 3,034,925         | 1.2%                                | \$21.44                | 24.0%                       | 1.0%                       | 506,035                       | 12,650,875                         |
| CASS      | \$15.64                | 26.6%                       | 63.7%                      | 32,256                                  | 806,400           | 0.3%                                | \$16.29                | 27.7%                       | 72.2%                      | 37,693                                  | 942,325           | 0.4%                                | \$19.04                | 32.4%                       | 204.1%                     | 116,461                       | 2,911,525                          |
| CHARLVX.  | \$16.37                | 29.2%                       | 3.1%                       | 21,702                                  | 542,550           | 0.2%                                | \$27.25                | 48.7%                       | 8.9%                       | 4,395                                   | 109,875           | 0.0%                                | \$5.52                 | 9.9%                        | -13.8%                     | 44,591                        | 1,114,775                          |
| CHEBOYGAN | \$36.98                | 25.8%                       | 69.5%                      | 45,668                                  | 1,141,700         | 0.4%                                | \$55.29                | 38.6%                       | 2.9%                       | 23,655                                  | 591,375           | 0.2%                                | \$28.64                | 20.0%                       | 4.5%                       | 118,456                       | 2,961,400                          |
| CHIPPewa  | \$30.77                | 24.9%                       | 26.6%                      | 42,011                                  | 1,050,275         | 0.4%                                | \$36.18                | 29.3%                       | 31.6%                      | 34,883                                  | 872,075           | 0.3%                                | \$30.04                | 24.3%                       | 9.3%                       | 143,356                       | 3,583,900                          |
| CLARE     | \$6.20                 | 35.5%                       | -29.9%                     | 6,514                                   | 162,850           | 0.1%                                | \$6.84                 | 39.2%                       | -23.2%                     | 2,442                                   | 61,050            | 0.0%                                | \$2.56                 | 14.7%                       | -33.4%                     | 16,617                        | 415,425                            |
| CLINTON   | \$10.76                | 25.5%                       | 335.0%                     | 24,138                                  | 603,450           | 0.2%                                | \$10.80                | 25.6%                       | 297.1%                     | 24,024                                  | 600,600           | 0.2%                                | \$10.75                | 25.4%                       | 355.4%                     | 94,414                        | 2,360,350                          |
| CRAWFORD  | \$14.31                | 30.5%                       | 28.1%                      | 7,671                                   | 191,775           | 0.1%                                | \$20.26                | 43.1%                       | 20.4%                      | 3,395                                   | 84,875            | 0.0%                                | \$8.97                 | 19.1%                       | 35.3%                      | 17,791                        | 444,775                            |
| DELTA     | \$14.35                | 24.4%                       | 16.5%                      | 29,974                                  | 749,350           | 0.3%                                | \$19.24                | 32.8%                       | 34.2%                      | 24,885                                  | 622,125           | 0.2%                                | \$15.97                | 27.2%                       | 56.5%                      | 91,478                        | 2,286,950                          |
| DICKINSON | \$93.13                | 26.8%                       | 2.3%                       | 101,412                                 | 2,535,300         | 0.9%                                | \$100.05               | 28.8%                       | -1.3%                      | 85,325                                  | 2,133,125         | 0.8%                                | \$84.18                | 24.2%                       | 3.9%                       | 352,589                       | 8,814,725                          |
| EATON     | \$18.67                | 28.2%                       | 96.2%                      | 62,301                                  | 1,557,525         | 0.6%                                | \$17.63                | 26.6%                       | 15.3%                      | 60,371                                  | 1,509,275         | 0.6%                                | \$17.09                | 25.8%                       | 19.2%                      | 233,802                       | 5,845,050                          |
| EMMET     | \$25.18                | 25.5%                       | 16.3%                      | 43,493                                  | 1,087,325         | 0.4%                                | \$47.29                | 47.9%                       | 10.1%                      | 16,223                                  | 405,575           | 0.2%                                | \$17.64                | 17.9%                       | 59.4%                      | 90,777                        | 2,269,425                          |
| GENESSE   | \$25.03                | 26.7%                       | 4.1%                       | 460,152                                 | 11,503,800        | 4.1%                                | \$25.34                | 27.2%                       | 3.9%                       | 404,516                                 | 10,112,900        | 4.0%                                | \$22.45                | 23.9%                       | -0.5%                      | 1,689,535                     | 42,238,375                         |
| GLADWIN   | \$3.61                 | 29.4%                       | 15.2%                      | 3,405                                   | 85,125            | 0.0%                                | \$4.27                 | 34.7%                       | 11.4%                      | 2,365                                   | 59,125            | 0.0%                                | \$2.96                 | 24.1%                       | 44.8%                      | 9,806                         | 245,150                            |
| GOGEIC    | \$7.61                 | 25.0%                       | 13.0%                      | 6,429                                   | 160,725           | 0.1%                                | \$8.16                 | 26.8%                       | 4.5%                       | 8,288                                   | 207,200           | 0.1%                                | \$10.53                | 34.6%                       | 138.2%                     | 23,986                        | 599,650                            |
| GR. TRAV. | \$43.70                | 25.4%                       | 49.4%                      | 122,864                                 | 3,071,600         | 1.1%                                | \$55.95                | 32.5%                       | 45.7%                      | 88,504                                  | 2,212,600         | 0.9%                                | \$40.30                | 23.4%                       | 49.6%                      | 378,424                       | 9,460,600                          |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)TO<br>86(2) | PAST<br>FOOD<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)TO<br>86(3) | PAST<br>FOOD<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)TO<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| GRATOIT   | \$17.24                | 27.4%                       | 3.9%                       | 26,489                                  | 662,225           | 0.2%                                | \$16.37                | 26.0%                       | -3.3%                      | 26,074                                  | 651,850           | 0.3%                                | \$16.12                | 25.6%                       | 10.8%                      | 101,729                       | 2,543,225                          |
| HILLSDALE | \$13.35                | 26.0%                       | 15.8%                      | 27,207                                  | 680,175           | 0.2%                                | \$16.17                | 31.5%                       | 39.9%                      | 22,669                                  | 566,725           | 0.2%                                | \$13.47                | 26.2%                       | 48.1%                      | 86,403                        | 2,160,075                          |
| HOUGHTON  | \$16.32                | 24.7%                       | 28.7%                      | 29,201                                  | 730,025           | 0.3%                                | \$19.28                | 29.2%                       | 36.3%                      | 24,857                                  | 621,425           | 0.2%                                | \$16.41                | 24.9%                       | 29.8%                      | 99,920                        | 2,498,000                          |
| MURON     | \$15.02                | 30.1%                       | 12.2%                      | 23,881                                  | 597,025           | 0.2%                                | \$16.38                | 32.8%                       | 9.0%                       | 15,268                                  | 381,700           | 0.2%                                | \$10.47                | 21.0%                       | 12.4%                      | 72,866                        | 1,821,650                          |
| INGHAM    | \$23.25                | 27.5%                       | -13.8%                     | 228,077                                 | 5,701,925         | 2.0%                                | \$20.70                | 24.4%                       | -8.7%                      | 217,895                                 | 5,447,375         | 2.1%                                | \$19.77                | 23.3%                       | -11.3%                     | 933,305                       | 23,332,625                         |
| IONIA     | \$17.31                | 28.3%                       | 9.7%                       | 36,289                                  | 907,225           | 0.3%                                | \$17.51                | 28.6%                       | 1.0%                       | 31,489                                  | 787,225           | 0.3%                                | \$15.19                | 24.8%                       | 15.3%                      | 126,784                       | 3,169,600                          |
| IOSCO     | \$15.45                | 27.6%                       | 5.6%                       | 18,478                                  | 461,950           | 0.2%                                | \$16.30                | 29.1%                       | -2.6%                      | 17,354                                  | 433,850           | 0.2%                                | \$15.30                | 27.3%                       | 94.5%                      | 63,467                        | 1,586,675                          |
| IRON      | \$6.72                 | 31.1%                       | 6.3%                       | 4,252                                   | 106,300           | 0.0%                                | \$7.80                 | 36.1%                       | -14.5%                     | 2,200                                   | 55,000            | 0.0%                                | \$4.03                 | 18.7%                       | -1.8%                      | 11,783                        | 294,575                            |
| ISABELLA  | \$42.81                | 24.9%                       | 77.7%                      | 105,782                                 | 2,644,550         | 0.9%                                | \$48.87                | 28.5%                       | 89.7%                      | 113,774                                 | 2,844,350         | 1.1%                                | \$52.57                | 30.6%                       | 77.4%                      | 371,511                       | 9,287,775                          |
| JACKSON   | \$29.06                | 32.5%                       | 6.3%                       | 145,477                                 | 3,636,925         | 1.3%                                | \$24.01                | 26.8%                       | -13.0%                     | 99,809                                  | 2,495,225         | 1.0%                                | \$16.47                | 18.4%                       | -30.9%                     | 541,852                       | 13,546,300                         |
| KALAMAZOO | \$58.50                | 25.6%                       | 13.8%                      | 523,436                                 | 13,085,900        | 4.7%                                | \$61.62                | 26.9%                       | 16.8%                      | 516,317                                 | 12,907,925        | 5.1%                                | \$60.78                | 26.5%                       | 20.1%                      | 1,944,806                     | 48,620,150                         |
| KALKASKA  | \$4.29                 | 37.0%                       | ERR                        | 1,720                                   | 43,000            | 0.0%                                | \$3.93                 | 33.8%                       | ERR                        | 1,488                                   | 37,200            | 0.0%                                | \$3.40                 | 29.2%                       | ERR                        | 5,089                         | 127,225                            |
| KENT      | \$24.75                | 26.6%                       | 34.6%                      | 449,636                                 | 11,240,900        | 4.0%                                | \$25.29                | 27.1%                       | 20.4%                      | 421,734                                 | 10,543,350        | 4.1%                                | \$23.72                | 25.5%                       | 30.8%                      | 1,656,576                     | 41,414,400                         |
| KEWEENAW  | \$0.39                 | 14.6%                       | -53.7%                     | 152                                     | 3,800             | 0.0%                                | \$1.94                 | 71.4%                       | 5.6%                       | 30                                      | 750               | 0.0%                                | \$0.38                 | 14.1%                       | -16.7%                     | 213                           | 5,325                              |
| LAKE      | \$24.11                | 32.7%                       | -41.9%                     | 10,295                                  | 257,375           | 0.1%                                | \$33.38                | 45.3%                       | -37.5%                     | 3,590                                   | 89,750            | 0.0%                                | \$11.64                | 15.8%                       | 47.6%                      | 22,743                        | 568,575                            |
| LAPEER    | \$10.67                | 26.9%                       | -3.0%                      | 30,343                                  | 758,575           | 0.3%                                | \$10.83                | 27.3%                       | -10.1%                     | 25,851                                  | 646,275           | 0.3%                                | \$9.23                 | 23.3%                       | -2.9%                      | 110,997                       | 2,774,925                          |
| LEELANAU  | \$11.00                | 25.3%                       | -6.2%                      | 13,569                                  | 339,225           | 0.1%                                | \$24.22                | 55.7%                       | -10.8%                     | 2,669                                   | 66,725            | 0.0%                                | \$4.76                 | 11.0%                       | -27.6%                     | 24,368                        | 609,200                            |
| LENAAEE   | \$15.59                | 29.7%                       | 9.1%                       | 57,798                                  | 1,444,950         | 0.5%                                | \$16.06                | 30.6%                       | 8.8%                       | 39,309                                  | 982,725           | 0.4%                                | \$10.93                | 20.8%                       | 7.5%                       | 188,797                       | 4,719,925                          |
| LIV.      | \$36.76                | 27.3%                       | 18.5%                      | 150,249                                 | 3,756,225         | 1.3%                                | \$37.45                | 27.6%                       | 15.2%                      | 132,405                                 | 3,310,125         | 1.3%                                | \$33.01                | 24.5%                       | 15.1%                      | 540,360                       | 13,509,000                         |
| LUCE      | \$11.49                | 25.7%                       | 2.7%                       | 4,117                                   | 102,925           | 0.0%                                | \$15.46                | 34.6%                       | 2.8%                       | 2,587                                   | 64,675            | 0.0%                                | \$9.71                 | 21.7%                       | 3.1%                       | 11,901                        | 297,525                            |
| MACKINAC  | \$26.80                | 17.9%                       | -49.6%                     | 34,463                                  | 861,575           | 0.3%                                | \$84.65                | 56.4%                       | 68.3%                      | 9,889                                   | 247,225           | 0.1%                                | \$24.29                | 16.2%                       | 18.1%                      | 61,094                        | 1,327,350                          |
| MACOMB    | \$14.96                | 27.2%                       | 6.6%                       | 399,562                                 | 9,989,050         | 3.6%                                | \$14.38                | 26.2%                       | 2.7%                       | 369,209                                 | 9,230,225         | 3.6%                                | \$13.29                | 24.2%                       | 0.4%                       | 1,526,561                     | 38,164,025                         |
| MANISTEE  | \$16.99                | 25.5%                       | -9.8%                      | 23,218                                  | 580,450           | 0.2%                                | \$25.22                | 37.8%                       | -5.4%                      | 13,101                                  | 327,525           | 0.1%                                | \$14.23                | 21.4%                       | 17.5%                      | 61,358                        | 1,533,950                          |
| MARQUETTE | \$14.36                | 27.6%                       | 28.5%                      | 47,451                                  | 1,186,275         | 0.4%                                | \$16.01                | 30.7%                       | 17.7%                      | 34,177                                  | 854,425           | 0.3%                                | \$11.53                | 22.1%                       | -0.3%                      | 154,326                       | 3,858,150                          |
| MASON     | \$25.99                | 28.5%                       | 11.8%                      | 35,971                                  | 899,275           | 0.3%                                | \$34.11                | 37.5%                       | 19.8%                      | 18,227                                  | 455,675           | 0.2%                                | \$17.28                | 19.0%                       | 10.8%                      | 96,030                        | 2,400,750                          |
| MECOSTA   | \$26.49                | 26.4%                       | 45.2%                      | 40,282                                  | 1,007,050         | 0.4%                                | \$27.25                | 27.1%                       | 39.8%                      | 37,036                                  | 925,900           | 0.4%                                | \$25.05                | 25.0%                       | -1.7%                      | 148,428                       | 3,710,700                          |
| MENOMINEE | \$19.34                | 27.6%                       | 488.6%                     | 21,314                                  | 532,850           | 0.2%                                | \$20.34                | 29.0%                       | 33.1%                      | 17,522                                  | 438,050           | 0.2%                                | \$16.72                | 23.9%                       | 12.8%                      | 73,448                        | 1,836,200                          |
| MIDLAND   | \$4.60                 | 27.4%                       | 6.0%                       | 13,822                                  | 345,550           | 0.1%                                | \$4.70                 | 28.0%                       | 7.5%                       | 11,717                                  | 292,925           | 0.1%                                | \$3.98                 | 23.8%                       | 7.0%                       | 49,321                        | 1,233,025                          |



| COUNTY     | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)TO<br>86(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)TO<br>86(3) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)TO<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| MISSAUKEE  | \$9.74                 | 29.0%                       | 5.0%                       | 5,401                                   | 135,025           | 0.0%                                | \$13.49                | 40.1%                       | 12.8%                      | 2,690                                   | 67,250            | 0.0%                                | \$6.72                 | 20.0%                       | 18.6%                      | 13,467                        | 336,675                            |
| MONROE     | \$7.48                 | 29.2%                       | 10.8%                      | 39,261                                  | 981,525           | 0.3%                                | \$7.29                 | 28.5%                       | 10.4%                      | 30,202                                  | 755,050           | 0.3%                                | \$5.61                 | 21.9%                       | 9.7%                       | 137,891                       | 3,447,275                          |
| MONTCALM   | \$6.68                 | 42.1%                       | 16.7%                      | 11,075                                  | 276,875           | 0.1%                                | \$5.82                 | 36.7%                       | -1.0%                      | 2,475                                   | 61,875            | 0.0%                                | \$1.30                 | 8.2%                        | -17.1%                     | 30,161                        | 754,025                            |
| MONTMOREN  | \$1.09                 | 8.4%                        | -95.5%                     | 458                                     | 11,450            | 0.0%                                | \$1.53                 | 11.8%                       | -95.6%                     | 0                                       | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                    | 3,887                         | 97,175                             |
| MUSKEGON   | \$17.12                | 27.3%                       | -20.8%                     | 115,210                                 | 2,880,250         | 1.0%                                | \$18.28                | 29.1%                       | 13.9%                      | 95,069                                  | 2,376,725         | 0.9%                                | \$15.08                | 24.0%                       | 18.8%                      | 395,949                       | 9,898,725                          |
| NEWAYGO    | \$7.21                 | 34.4%                       | 26.5%                      | 9,948                                   | 248,700           | 0.1%                                | \$7.12                 | 33.9%                       | 15.6%                      | 5,238                                   | 130,950           | 0.1%                                | \$3.75                 | 17.9%                       | 14.9%                      | 29,305                        | 732,625                            |
| OAKLAND    | \$41.03                | 26.2%                       | 14.8%                      | 1,763,033                               | 44,075,825        | 15.7%                               | \$43.56                | 27.8%                       | 16.9%                      | 1,617,402                               | 40,435,050        | 15.9%                               | \$39.96                | 25.5%                       | 18.9%                      | 6,331,021                     | 158,275,525                        |
| OCEANA     | \$6.48                 | 27.4%                       | -21.7%                     | 11,856                                  | 296,400           | 0.1%                                | \$13.47                | 56.9%                       | 5.2%                       | 1,741                                   | 43,525            | 0.0%                                | \$1.98                 | 8.4%                        | -7.6%                      | 20,838                        | 520,950                            |
| OGEMAW     | \$10.15                | 32.8%                       | -10.2%                     | 7,768                                   | 194,200           | 0.1%                                | \$11.82                | 38.2%                       | -18.3%                     | 3,198                                   | 79,950            | 0.0%                                | \$4.86                 | 15.7%                       | -35.4%                     | 20,332                        | 508,300                            |
| ONTONAGON  | \$6.59                 | 29.5%                       | -65.2%                     | 3,314                                   | 82,850            | 0.0%                                | \$8.40                 | 37.5%                       | 1.8%                       | 1,433                                   | 35,825            | 0.0%                                | \$3.63                 | 16.2%                       | -20.2%                     | 8,829                         | 220,725                            |
| OSCEOLA    | \$14.65                | 28.9%                       | -3.9%                      | 11,772                                  | 294,300           | 0.1%                                | \$15.55                | 30.7%                       | -8.7%                      | 7,863                                   | 196,575           | 0.1%                                | \$10.39                | 20.5%                       | -18.5%                     | 38,407                        | 960,175                            |
| OSCODA     | \$19.92                | 26.4%                       | 10.5%                      | 7,875                                   | 196,875           | 0.1%                                | \$28.71                | 38.0%                       | 2.9%                       | 4,688                                   | 117,200           | 0.0%                                | \$17.09                | 22.6%                       | 11.7%                      | 20,723                        | 518,075                            |
| OTSEGO     | \$18.85                | 23.7%                       | 68.2%                      | 15,317                                  | 382,925           | 0.1%                                | \$25.54                | 32.1%                       | 88.4%                      | 11,968                                  | 299,200           | 0.1%                                | \$19.96                | 25.1%                       | 26.1%                      | 47,740                        | 1,193,500                          |
| OTTAWA     | \$12.79                | 27.9%                       | 6.1%                       | 91,377                                  | 2,284,425         | 0.8%                                | \$14.53                | 31.7%                       | 3.3%                       | 65,420                                  | 1,635,500         | 0.6%                                | \$10.41                | 22.7%                       | 33.9%                      | 288,227                       | 7,205,675                          |
| PRES. IS.  | \$0.82                 | 19.6%                       | -50.6%                     | 925                                     | 23,125            | 0.0%                                | \$1.62                 | 38.7%                       | -31.3%                     | 565                                     | 14,125            | 0.0%                                | \$0.99                 | 23.7%                       | 53.5%                      | 2,388                         | 59,700                             |
| ROSCOMMON  | \$54.76                | 26.1%                       | 23.7%                      | 49,020                                  | 1,225,500         | 0.4%                                | \$74.84                | 35.7%                       | 13.6%                      | 28,490                                  | 712,250           | 0.3%                                | \$43.50                | 20.7%                       | 17.9%                      | 137,367                       | 3,434,175                          |
| SAGINAW    | \$3.74                 | 25.9%                       | -8.1%                      | 39,868                                  | 996,700           | 0.4%                                | \$4.37                 | 30.3%                       | 4.2%                       | 31,722                                  | 793,050           | 0.3%                                | \$3.48                 | 24.1%                       | -4.6%                      | 131,634                       | 3,290,850                          |
| ST. CLAIR  | \$15.05                | 25.0%                       | 10.6%                      | 102,483                                 | 2,562,075         | 0.9%                                | \$18.46                | 30.7%                       | 11.4%                      | 81,536                                  | 2,038,400         | 0.8%                                | \$14.69                | 24.4%                       | 10.9%                      | 334,050                       | 8,351,250                          |
| ST. JOSEPH | \$22.16                | 26.2%                       | 60.5%                      | 55,114                                  | 1,377,850         | 0.5%                                | \$24.57                | 29.0%                       | 69.8%                      | 57,127                                  | 1,428,175         | 0.6%                                | \$25.47                | 30.1%                       | 131.0%                     | 190,087                       | 4,752,175                          |
| SANILAC    | \$6.16                 | 28.6%                       | -30.1%                     | 10,414                                  | 260,350           | 0.1%                                | \$6.38                 | 29.7%                       | -32.7%                     | 7,789                                   | 194,725           | 0.1%                                | \$4.77                 | 22.2%                       | -39.5%                     | 35,088                        | 877,200                            |
| SCHCRFT.   | \$0.00                 | 0.0%                        | ERR                        | 1,273                                   | 31,825            | 0.0%                                | \$3.71                 | 68.1%                       | ERR                        | 595                                     | 14,875            | 0.0%                                | \$1.73                 | 31.9%                       | ERR                        | 1,868                         | 46,700                             |
| SHIAWASSE  | \$8.77                 | 28.0%                       | -21.6%                     | 24,539                                  | 613,475           | 0.2%                                | \$8.62                 | 27.5%                       | -17.0%                     | 21,223                                  | 530,575           | 0.2%                                | \$7.46                 | 23.8%                       | -16.2%                     | 89,154                        | 2,228,850                          |
| TUSCOLA    | \$6.94                 | 31.9%                       | 34.9%                      | 13,081                                  | 327,025           | 0.1%                                | \$5.74                 | 26.4%                       | -2.0%                      | 11,026                                  | 275,650           | 0.1%                                | \$4.84                 | 22.2%                       | 11.2%                      | 49,560                        | 1,239,000                          |
| VAN BUREN  | \$12.90                | 35.5%                       | 15.9%                      | 36,606                                  | 915,150           | 0.3%                                | \$13.70                | 37.7%                       | 5.6%                       | 15,822                                  | 395,550           | 0.2%                                | \$5.92                 | 16.3%                       | 13.5%                      | 97,020                        | 2,425,500                          |
| WASHTENAW  | \$26.95                | 24.0%                       | 9.5%                       | 292,487                                 | 7,312,175         | 2.6%                                | \$27.62                | 24.6%                       | 9.0%                       | 350,562                                 | 8,764,050         | 3.4%                                | \$33.10                | 29.5%                       | 12.5%                      | 1,188,970                     | 29,724,250                         |
| WAYNE      | \$18.38                | 27.0%                       | 16.3%                      | 1,701,339                               | 42,533,475        | 15.1%                               | \$18.19                | 26.7%                       | 12.5%                      | 1,599,683                               | 39,992,075        | 15.7%                               | \$17.11                | 25.1%                       | 15.3%                      | 6,371,082                     | 159,277,050                        |
| WEXFORD    | \$10.85                | 28.5%                       | 48.2%                      | 11,904                                  | 297,600           | 0.1%                                | \$11.86                | 31.1%                       | 28.7%                      | 8,941                                   | 223,525           | 0.1%                                | \$8.90                 | 23.4%                       | 27.7%                      | 38,254                        | 956,350                            |
| OUT/STATE  |                        | 25.7%                       | 0.4%                       | 2,515,495                               | 62,887,375        | 22.4%                               |                        | 26.5%                       | -2.2%                      | 2,393,601                               | 59,840,025        | 23.5%                               |                        | 25.2%                       | -1.2%                      | 9,491,283                     | 237,282,075                        |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)TO<br>86(2) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)TO<br>86(3) | FAST<br>FOOD<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)TO<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |               |
|-----------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|---------------|
| TOTAL     |                        | 26.4%                       | 10.1%                      | 11,244,320                              | 281,108,000       | 100.0%                              |                        |                             | 27.6%                      | 9.1%                                    | 10,164,587        | 254,114,675                         | 100.0%                 |                             | 25.0%                      | 10.7%                         | 40,701,594                         | 1,017,539,850 |
| COUNTY/AV | \$22.46                |                             |                            | 105,167                                 | 2,629,164         |                                     | \$23.56                |                             |                            | 93,626                                  | 2,340,658         |                                     | \$20.98                |                             |                            | 376,028                       | 9,400,696                          |               |

**APPENDIX J**

**STATISTICAL ABSTRACT FOR TAVERNS & CLUBS SALES TAX BY  
QUARTER FOR MICHIGAN COUNTIES 1983-86**

| COUNTY    | POPULATION | TAVERNS & CLUBS |         | PERCENT OF TOTAL CAPITAL |               | PERCENT OF TOTAL CAPITAL |         | PERCENT OF TOTAL CAPITAL |              | PERCENT OF TOTAL CAPITAL |        | PERCENT OF TOTAL CAPITAL |               |
|-----------|------------|-----------------|---------|--------------------------|---------------|--------------------------|---------|--------------------------|--------------|--------------------------|--------|--------------------------|---------------|
|           |            | SALES REVENUES  |         | SALES REVENUES           |               | SALES REVENUES           |         | SALES REVENUES           |              | SALES REVENUES           |        | SALES REVENUES           |               |
|           |            | SALES           | TAX     | SALES                    | TAX           | SALES                    | TAX     | SALES                    | TAX          | SALES                    | TAX    | SALES                    | TAX           |
| ALCONA    | 9,760      | 8,640           | 1983(1) | 519,400                  | 0.1% \$53.33  | 14.7%                    | 13,019  | 325,475                  | 0.2% \$33.42 | 22.1%                    | 50.7%  | 519,400                  | 0.3% \$53.33  |
| ALGER     | 9,225      | 19,584          |         | 925,750                  | 0.3% \$100.35 | 17.1%                    | 25,465  | 636,625                  | 0.3% \$69.01 | 23.4%                    | 37.0%  | 925,750                  | 0.5% \$100.35 |
| ALLEGAN   | 81,555     | 53,216          |         | 2,601,800                | 0.8% \$31.90  | 18.0%                    | 78,771  | 1,969,275                | 1.0% \$24.15 | 26.7%                    | 48.0%  | 2,601,800                | 1.3% \$31.90  |
| ALPENA    | 32,315     | 25,349          |         | 694,025                  | 0.4% \$21.48  | 23.0%                    | 29,156  | 728,900                  | 0.4% \$22.56 | 26.5%                    | 15.0%  | 694,025                  | 0.4% \$21.48  |
| ANTRIM    | 16,194     | 29,518          |         | 769,450                  | 0.4% \$47.51  | 29.5%                    | 20,032  | 500,800                  | 0.3% \$30.93 | 20.0%                    | -32.1% | 769,450                  | 0.4% \$47.51  |
| AREMAC    | 14,706     | 15,996          |         | 653,625                  | 0.2% \$44.45  | 18.8%                    | 21,424  | 535,600                  | 0.3% \$36.42 | 25.2%                    | 33.9%  | 653,625                  | 0.3% \$44.45  |
| BARAGA    | 8,484      | 4,841           |         | 169,025                  | 0.1% \$19.92  | 20.4%                    | 6,085   | 152,125                  | 0.1% \$17.93 | 25.7%                    | 25.7%  | 169,025                  | 0.1% \$19.92  |
| BARRY     | 45,781     | 19,901          |         | 642,600                  | 0.3% \$14.04  | 22.8%                    | 22,548  | 563,700                  | 0.3% \$12.31 | 25.8%                    | 13.3%  | 642,600                  | 0.3% \$14.04  |
| BAY       | 119,881    | 103,280         |         | 2,670,825                | 1.5% \$22.28  | 24.7%                    | 106,177 | 2,654,425                | 1.4% \$22.14 | 25.3%                    | 2.8%   | 2,670,825                | 1.4% \$22.28  |
| BENZIE    | 11,205     | 4,582           |         | 271,250                  | 0.1% \$24.21  | 15.2%                    | 7,688   | 192,200                  | 0.1% \$17.15 | 25.6%                    | 67.8%  | 271,250                  | 0.1% \$24.21  |
| BERRIEN   | 171,276    | 122,919         |         | 4,550,450                | 1.8% \$26.57  | 20.0%                    | 156,605 | 3,915,125                | 2.1% \$22.86 | 25.5%                    | 27.4%  | 4,550,450                | 2.3% \$26.57  |
| BRANCH    | 40,188     | 20,775          |         | 612,175                  | 0.3% \$15.23  | 22.5%                    | 21,918  | 547,950                  | 0.3% \$13.63 | 23.8%                    | 5.5%   | 612,175                  | 0.3% \$15.23  |
| CALHOUN   | 141,557    | 90,211          |         | 2,278,475                | 1.3% \$16.10  | 24.6%                    | 91,345  | 2,283,625                | 1.2% \$16.13 | 24.9%                    | 1.3%   | 2,278,475                | 1.2% \$16.10  |
| CASS      | 49,499     | 35,173          |         | 1,594,600                | 0.5% \$32.21  | 18.2%                    | 48,427  | 1,210,675                | 0.6% \$24.46 | 25.0%                    | 37.7%  | 1,594,600                | 0.8% \$32.21  |
| CHARLYA.  | 19,907     | 9,054           |         | 603,025                  | 0.1% \$30.29  | 14.5%                    | 15,140  | 378,500                  | 0.2% \$19.01 | 24.2%                    | 67.2%  | 603,025                  | 0.3% \$30.29  |
| CHEBOYGAN | 20,649     | 19,219          |         | 753,850                  | 0.3% \$36.51  | 20.3%                    | 24,569  | 614,225                  | 0.3% \$29.75 | 26.0%                    | 27.8%  | 753,850                  | 0.4% \$36.51  |
| CHIPPEWA  | 29,029     | 31,723          |         | 1,034,875                | 0.5% \$35.65  | 21.6%                    | 37,122  | 928,050                  | 0.5% \$31.97 | 25.3%                    | 17.0%  | 1,034,875                | 0.5% \$35.65  |
| CLARE     | 23,822     | 19,822          |         | 687,800                  | 0.3% \$28.87  | 20.0%                    | 23,180  | 579,500                  | 0.3% \$24.33 | 23.3%                    | 16.9%  | 687,800                  | 0.4% \$28.87  |
| CLINTON   | 55,893     | 44,001          |         | 865,400                  | 0.6% \$15.48  | 27.8%                    | 40,597  | 1,014,925                | 0.5% \$18.16 | 25.7%                    | -7.7%  | 865,400                  | 0.4% \$15.48  |
| CRAWFORD  | 9,465      | 11,323          |         | 513,375                  | 0.2% \$54.24  | 18.8%                    | 14,449  | 361,225                  | 0.2% \$38.16 | 24.0%                    | 27.6%  | 513,375                  | 0.3% \$54.24  |
| DELTA     | 38,947     | 44,303          |         | 1,335,025                | 0.6% \$34.28  | 21.9%                    | 49,940  | 1,248,500                | 0.7% \$32.06 | 24.7%                    | 12.7%  | 1,335,025                | 0.7% \$34.28  |
| DICKINSON | 25,341     | 21,208          |         | 694,850                  | 0.3% \$27.42  | 19.8%                    | 26,534  | 663,350                  | 0.4% \$26.18 | 24.8%                    | 25.1%  | 694,850                  | 0.4% \$27.42  |
| EATON     | 88,337     | 41,009          |         | 1,093,225                | 0.6% \$12.38  | 23.2%                    | 44,367  | 1,109,175                | 0.6% \$12.56 | 25.1%                    | 8.2%   | 1,093,225                | 0.6% \$12.38  |
| EMMET     | 22,992     | 42,519          |         | 2,648,200                | 0.6% \$115.18 | 16.6%                    | 54,035  | 1,350,875                | 0.7% \$58.75 | 21.1%                    | 27.1%  | 2,648,200                | 1.4% \$115.18 |
| GENESSE   | 450,449    | 336,850         |         | 8,627,550                | 4.9% \$19.15  | 24.2%                    | 335,017 | 8,375,425                | 4.4% \$18.59 | 24.1%                    | -0.5%  | 8,627,550                | 4.4% \$19.15  |
| GLADWIN   | 19,957     | 11,136          |         | 406,375                  | 0.2% \$20.36  | 20.1%                    | 13,173  | 399,325                  | 0.2% \$16.50 | 23.8%                    | 18.3%  | 406,375                  | 0.2% \$20.36  |
| GOGEIC    | 19,686     | 23,615          |         | 615,100                  | 0.3% \$31.25  | 25.5%                    | 21,087  | 527,175                  | 0.3% \$26.78 | 22.8%                    | -10.7% | 615,100                  | 0.3% \$31.25  |
| GR. TRAV. | 54,899     | 60,871          |         | 1,976,975                | 0.9% \$36.01  | 23.0%                    | 61,856  | 1,546,400                | 0.8% \$28.17 | 23.4%                    | 1.6%   | 1,976,975                | 1.0% \$36.01  |

| COUNTY    | POPULATION | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|
| GRATOIT   | 40,448     | 17,410                                        | 474,975           | 0.3%                                | \$11.74      | 23.3%                       | 18,920                                        | 473,000           | 0.3%                                | \$11.69      | 25.3%                       | 8.7%             | 18,999                                        | 474,975           | 0.2%                                | \$11.74      | 25.4%                       |
| HILLSDALE | 42,071     | 18,674                                        | 591,900           | 0.3%                                | \$14.07      | 22.9%                       | 19,620                                        | 490,500           | 0.3%                                | \$11.66      | 24.1%                       | 5.1%             | 23,676                                        | 591,900           | 0.3%                                | \$14.07      | 29.1%                       |
| HOUGHTON  | 37,072     | 49,410                                        | 1,444,000         | 0.7%                                | \$38.13      | 23.5%                       | 49,084                                        | 1,227,100         | 0.7%                                | \$32.40      | 23.4%                       | -0.7%            | 57,760                                        | 1,444,000         | 0.7%                                | \$38.13      | 27.5%                       |
| MUROM     | 36,459     | 33,919                                        | 927,725           | 0.5%                                | \$25.45      | 24.1%                       | 34,787                                        | 869,675           | 0.5%                                | \$23.85      | 24.7%                       | 2.6%             | 37,109                                        | 927,725           | 0.5%                                | \$25.45      | 26.4%                       |
| INGHAM    | 275,520    | 315,711                                       | 7,972,625         | 4.6%                                | \$28.94      | 24.6%                       | 318,230                                       | 7,955,750         | 4.2%                                | \$28.88      | 24.8%                       | 0.8%             | 318,905                                       | 7,972,625         | 4.1%                                | \$28.94      | 24.9%                       |
| IONIA     | 51,815     | 53,939                                        | 1,688,200         | 0.8%                                | \$32.58      | 21.9%                       | 56,718                                        | 1,417,950         | 0.8%                                | \$27.37      | 23.0%                       | 5.2%             | 67,528                                        | 1,688,200         | 0.9%                                | \$32.58      | 27.4%                       |
| IOSCO     | 28,349     | 26,713                                        | 914,675           | 0.4%                                | \$32.26      | 22.1%                       | 29,300                                        | 732,500           | 0.4%                                | \$25.84      | 24.2%                       | 9.7%             | 36,587                                        | 914,675           | 0.5%                                | \$32.26      | 30.3%                       |
| IRON      | 13,635     | 13,976                                        | 401,750           | 0.2%                                | \$29.46      | 21.4%                       | 13,681                                        | 342,025           | 0.2%                                | \$25.08      | 21.0%                       | -2.1%            | 16,070                                        | 401,750           | 0.2%                                | \$29.46      | 24.6%                       |
| ISABELLA  | 54,110     | 44,869                                        | 1,570,300         | 0.6%                                | \$29.02      | 20.6%                       | 48,906                                        | 1,222,650         | 0.6%                                | \$22.60      | 22.4%                       | 9.0%             | 62,812                                        | 1,570,300         | 0.8%                                | \$29.02      | 28.8%                       |
| JACKSON   | 151,495    | 112,325                                       | 3,166,725         | 1.6%                                | \$20.90      | 23.2%                       | 124,720                                       | 3,118,000         | 1.7%                                | \$20.58      | 25.7%                       | 11.0%            | 126,669                                       | 3,166,725         | 1.6%                                | \$20.90      | 26.1%                       |
| KALAMAZOO | 212,378    | 147,785                                       | 3,699,625         | 2.1%                                | \$17.42      | 23.8%                       | 153,171                                       | 3,829,275         | 2.0%                                | \$18.03      | 24.6%                       | 3.6%             | 147,985                                       | 3,699,625         | 1.9%                                | \$17.42      | 23.8%                       |
| KALKASKA  | 10,952     | 6,377                                         | 341,850           | 0.1%                                | \$31.21      | 17.2%                       | 9,062                                         | 226,550           | 0.1%                                | \$20.69      | 24.4%                       | 42.1%            | 13,674                                        | 341,850           | 0.2%                                | \$31.21      | 36.9%                       |
| KENT      | 444,506    | 340,930                                       | 8,361,975         | 4.9%                                | \$18.81      | 24.5%                       | 355,405                                       | 8,885,125         | 4.7%                                | \$19.99      | 25.5%                       | 4.2%             | 334,479                                       | 8,361,975         | 4.3%                                | \$18.81      | 24.0%                       |
| KEVEENAW  | 1,963      | 1,807                                         | 59,325            | 0.0%                                | \$30.22      | 22.5%                       | 2,213                                         | 55,325            | 0.0%                                | \$28.18      | 27.5%                       | 22.5%            | 2,373                                         | 59,325            | 0.0%                                | \$30.22      | 29.5%                       |
| LAKE      | 7,711      | 13,622                                        | 543,350           | 0.2%                                | \$70.46      | 18.1%                       | 17,779                                        | 444,475           | 0.2%                                | \$57.64      | 23.6%                       | 30.5%            | 21,734                                        | 543,350           | 0.3%                                | \$70.46      | 28.9%                       |
| LAPEER    | 70,038     | 26,418                                        | 827,875           | 0.4%                                | \$11.82      | 22.8%                       | 27,983                                        | 699,575           | 0.4%                                | \$9.99       | 24.1%                       | 5.9%             | 33,115                                        | 827,875           | 0.4%                                | \$11.82      | 28.6%                       |
| LEELANAU  | 14,007     | 20,842                                        | 1,252,775         | 0.3%                                | \$89.44      | 16.3%                       | 30,046                                        | 751,150           | 0.4%                                | \$53.63      | 23.4%                       | 44.2%            | 50,111                                        | 1,252,775         | 0.6%                                | \$89.44      | 39.1%                       |
| LENAAWEE  | 89,948     | 56,057                                        | 1,502,150         | 0.8%                                | \$16.70      | 24.2%                       | 52,683                                        | 1,317,075         | 0.7%                                | \$14.64      | 22.8%                       | -6.0%            | 60,086                                        | 1,502,150         | 0.8%                                | \$16.70      | 26.0%                       |
| LIV.      | 100,289    | 35,685                                        | 1,009,700         | 0.5%                                | \$10.07      | 23.6%                       | 38,765                                        | 969,125           | 0.5%                                | \$9.66       | 25.6%                       | 8.6%             | 40,388                                        | 1,009,700         | 0.5%                                | \$10.07      | 26.7%                       |
| LUCE      | 6,659      | 3,776                                         | 121,725           | 0.1%                                | \$18.28      | 23.3%                       | 4,392                                         | 109,800           | 0.1%                                | \$16.49      | 27.1%                       | 16.3%            | 4,869                                         | 121,725           | 0.1%                                | \$18.28      | 30.0%                       |
| MACKINAC  | 10,178     | 8,104                                         | 1,022,050         | 0.1%                                | \$100.42     | 10.2%                       | 19,203                                        | 480,075           | 0.3%                                | \$47.17      | 24.1%                       | 137.0%           | 40,882                                        | 1,022,050         | 0.5%                                | \$100.42     | 51.2%                       |
| MACOMB    | 694,600    | 579,752                                       | 15,715,225        | 8.4%                                | \$22.62      | 23.1%                       | 645,936                                       | 16,148,400        | 8.6%                                | \$23.25      | 25.7%                       | 11.4%            | 628,609                                       | 15,715,225        | 8.1%                                | \$22.62      | 25.0%                       |
| MANISTEE  | 23,019     | 32,092                                        | 1,126,825         | 0.5%                                | \$48.95      | 21.3%                       | 36,760                                        | 919,000           | 0.5%                                | \$39.92      | 24.4%                       | 14.5%            | 45,073                                        | 1,126,825         | 0.6%                                | \$48.95      | 29.9%                       |
| MARQUETTE | 74,101     | 57,976                                        | 1,820,450         | 0.8%                                | \$24.57      | 22.1%                       | 66,794                                        | 1,669,850         | 0.9%                                | \$22.53      | 25.4%                       | 15.2%            | 72,818                                        | 1,820,450         | 0.9%                                | \$24.57      | 27.7%                       |
| MASON     | 26,365     | 24,325                                        | 937,825           | 0.4%                                | \$35.57      | 20.6%                       | 28,002                                        | 700,050           | 0.4%                                | \$26.55      | 23.7%                       | 15.1%            | 37,513                                        | 937,825           | 0.5%                                | \$35.57      | 31.8%                       |
| MECOSTA   | 36,961     | 34,538                                        | 950,975           | 0.5%                                | \$25.73      | 23.6%                       | 33,951                                        | 848,775           | 0.4%                                | \$22.96      | 23.2%                       | -1.7%            | 38,039                                        | 950,975           | 0.5%                                | \$25.73      | 26.0%                       |
| MEMONINEE | 26,201     | 22,557                                        | 672,575           | 0.3%                                | \$25.67      | 21.1%                       | 25,201                                        | 630,025           | 0.3%                                | \$24.05      | 23.5%                       | 11.7%            | 26,903                                        | 672,575           | 0.3%                                | \$25.67      | 25.1%                       |
| MIDLAND   | 73,578     | 35,812                                        | 985,900           | 0.5%                                | \$13.40      | 23.8%                       | 36,784                                        | 919,600           | 0.5%                                | \$12.50      | 24.5%                       | 2.7%             | 39,436                                        | 985,900           | 0.5%                                | \$13.40      | 26.2%                       |

| COUNTY     | POPULATION | TAVERNS<br>& CLUBS | SALES<br>REVENUES | PERCENT<br>OF TOTAL | PER<br>CAPITA | PERCENT<br>OF TOTAL | TAVERNS<br>& CLUBS | SALES<br>REVENUES | PERCENT<br>OF TOTAL | PER<br>CAPITA | PERCENT<br>OF TOTAL | CHANGE<br>Q1toQ2 | TAVERNS<br>& CLUBS | SALES<br>REVENUES | PERCENT<br>OF TOTAL | PER<br>CAPITA | PERCENT<br>OF TOTAL |
|------------|------------|--------------------|-------------------|---------------------|---------------|---------------------|--------------------|-------------------|---------------------|---------------|---------------------|------------------|--------------------|-------------------|---------------------|---------------|---------------------|
|            |            | SALES<br>TAX       |                   | SALES<br>TAX        | SALES<br>YEAR | SALES<br>TAX        |                    |                   | SALES<br>TAX        | SALES<br>YEAR |                     |                  | SALES<br>TAX       |                   | SALES<br>TAX        | SALES<br>YEAR |                     |
|            |            | 1983(1)            |                   |                     |               |                     | 1983(2)            |                   |                     |               |                     |                  | 1983(3)            |                   |                     |               |                     |
| MISSAUKEE  | 10,009     | 6,016              | 424,475           | 0.1%                | \$42.41       | 14.6%               | 8,143              | 203,575           | 0.1%                | \$20.34       | 19.8%               | 35.4%            | 16,979             | 424,475           | 0.2%                | \$42.41       | 41.2%               |
| MONROE     | 134,659    | 78,262             | 2,186,025         | 1.1%                | \$16.23       | 23.1%               | 90,752             | 2,268,800         | 1.2%                | \$16.85       | 26.8%               | 16.0%            | 87,441             | 2,186,025         | 1.1%                | \$16.23       | 25.8%               |
| MONTCALM   | 47,555     | 32,156             | 959,875           | 0.5%                | \$20.18       | 22.3%               | 37,232             | 930,800           | 0.5%                | \$19.57       | 25.9%               | 15.8%            | 38,395             | 959,875           | 0.5%                | \$20.18       | 26.7%               |
| MONTH.     | 7,492      | 7,829              | 279,775           | 0.1%                | \$37.34       | 19.9%               | 9,150              | 228,750           | 0.1%                | \$30.53       | 23.2%               | 16.9%            | 11,191             | 279,775           | 0.1%                | \$37.34       | 28.4%               |
| MUSKEGON   | 157,589    | 109,246            | 2,669,025         | 1.6%                | \$16.94       | 25.2%               | 108,384            | 2,709,600         | 1.4%                | \$17.19       | 25.0%               | -0.8%            | 106,761            | 2,669,025         | 1.4%                | \$16.94       | 24.6%               |
| NEWAYGO    | 34,917     | 15,898             | 643,225           | 0.2%                | \$18.42       | 17.6%               | 22,185             | 554,625           | 0.3%                | \$15.88       | 24.6%               | 39.5%            | 25,729             | 643,225           | 0.3%                | \$18.42       | 28.5%               |
| OAKLAND    | 1,011,793  | 769,203            | 19,263,100        | 11.1%               | \$19.04       | 23.9%               | 896,047            | 22,401,175        | 11.9%               | \$22.14       | 27.9%               | 16.5%            | 770,524            | 19,263,100        | 9.9%                | \$19.04       | 24.0%               |
| OCEANA     | 22,002     | 15,544             | 801,775           | 0.2%                | \$36.44       | 17.3%               | 22,643             | 566,075           | 0.3%                | \$25.73       | 25.2%               | 45.7%            | 32,071             | 801,775           | 0.4%                | \$36.44       | 35.8%               |
| OGEMAW     | 16,436     | 8,935              | 402,200           | 0.1%                | \$24.47       | 16.0%               | 14,046             | 351,150           | 0.2%                | \$21.36       | 25.1%               | 57.2%            | 16,088             | 402,200           | 0.2%                | \$24.47       | 28.7%               |
| ONTONAGON  | 9,861      | 13,171             | 380,625           | 0.2%                | \$38.60       | 24.4%               | 13,089             | 327,225           | 0.2%                | \$33.18       | 24.2%               | -0.6%            | 15,225             | 380,625           | 0.2%                | \$38.60       | 28.2%               |
| OSCEOLA    | 18,928     | 10,335             | 349,175           | 0.1%                | \$18.45       | 20.8%               | 13,001             | 325,025           | 0.2%                | \$17.17       | 26.2%               | 25.8%            | 13,967             | 349,175           | 0.2%                | \$18.45       | 28.1%               |
| OSCODA     | 6,858      | 5,635              | 183,225           | 0.1%                | \$26.72       | 21.3%               | 6,442              | 161,050           | 0.1%                | \$23.48       | 24.3%               | 14.3%            | 7,329              | 183,225           | 0.1%                | \$26.72       | 27.7%               |
| OTSEGO     | 14,993     | 10,127             | 372,125           | 0.1%                | \$24.82       | 20.0%               | 12,131             | 303,275           | 0.2%                | \$20.23       | 23.9%               | 19.8%            | 14,885             | 372,125           | 0.2%                | \$24.82       | 29.3%               |
| OTTAWA     | 157,174    | 59,280             | 1,929,925         | 0.9%                | \$12.28       | 22.5%               | 62,059             | 1,551,475         | 0.8%                | \$9.87        | 23.6%               | 4.7%             | 77,197             | 1,929,925         | 1.0%                | \$12.28       | 29.3%               |
| PRES. IS.  | 14,267     | 15,988             | 514,225           | 0.2%                | \$36.04       | 22.1%               | 16,698             | 417,450           | 0.2%                | \$29.26       | 23.1%               | 4.4%             | 20,569             | 514,225           | 0.3%                | \$36.04       | 28.5%               |
| ROSCOMMON  | 16,374     | 19,536             | 873,150           | 0.3%                | \$53.33       | 18.4%               | 23,016             | 575,400           | 0.3%                | \$35.14       | 21.7%               | 17.8%            | 34,926             | 873,150           | 0.4%                | \$53.33       | 32.9%               |
| SAGINAW    | 228,059    | 169,647            | 4,697,225         | 2.4%                | \$20.60       | 22.6%               | 199,685            | 4,992,125         | 2.6%                | \$21.89       | 26.6%               | 17.7%            | 187,889            | 4,697,225         | 2.4%                | \$20.60       | 25.0%               |
| ST. CLAIR  | 138,802    | 103,292            | 3,208,675         | 1.5%                | \$23.12       | 22.8%               | 113,679            | 2,841,975         | 1.5%                | \$20.48       | 25.0%               | 10.1%            | 128,347            | 3,208,675         | 1.6%                | \$23.12       | 28.3%               |
| ST. JOSEPH | 56,083     | 67,366             | 2,310,850         | 1.0%                | \$41.20       | 21.0%               | 82,866             | 2,071,650         | 1.1%                | \$36.94       | 25.8%               | 23.0%            | 92,434             | 2,310,850         | 1.2%                | \$41.20       | 28.8%               |
| SANILAC    | 40,789     | 23,636             | 811,550           | 0.3%                | \$19.90       | 20.7%               | 27,005             | 675,125           | 0.4%                | \$16.55       | 23.7%               | 14.3%            | 32,462             | 811,550           | 0.4%                | \$19.90       | 28.5%               |
| SCHCRFT.   | 8,575      | 7,879              | 250,950           | 0.1%                | \$29.27       | 21.4%               | 9,062              | 226,550           | 0.1%                | \$26.42       | 24.6%               | 15.0%            | 10,038             | 250,950           | 0.1%                | \$29.27       | 27.3%               |
| SHIAWASSE  | 71,140     | 44,874             | 1,140,500         | 0.6%                | \$16.03       | 24.0%               | 47,628             | 1,190,700         | 0.6%                | \$16.74       | 25.5%               | 6.1%             | 45,620             | 1,140,500         | 0.6%                | \$16.03       | 24.4%               |
| TUSCOLA    | 56,961     | 37,033             | 1,085,325         | 0.5%                | \$19.05       | 22.8%               | 38,418             | 960,450           | 0.5%                | \$16.86       | 23.6%               | 3.7%             | 43,413             | 1,085,325         | 0.6%                | \$19.05       | 26.7%               |
| VAN BUREN  | 66,814     | 43,281             | 1,493,975         | 0.6%                | \$22.36       | 21.2%               | 49,874             | 1,246,850         | 0.7%                | \$18.66       | 24.4%               | 15.2%            | 59,759             | 1,493,975         | 0.8%                | \$22.36       | 29.3%               |
| WASHTENAW  | 264,748    | 159,832            | 4,346,500         | 2.3%                | \$16.42       | 24.0%               | 160,318            | 4,007,950         | 2.1%                | \$15.14       | 24.1%               | 0.3%             | 173,860            | 4,346,500         | 2.2%                | \$16.42       | 26.1%               |
| WAYNE      | 2,337,891  | 1,640,900          | 41,134,875        | 23.7%               | \$17.59       | 24.7%               | 1,700,862          | 42,521,550        | 22.5%               | \$18.19       | 25.6%               | 3.7%             | 1,645,395          | 41,134,875        | 21.1%               | \$17.59       | 24.7%               |
| WEXFORD    | 25,102     | 23,888             | 723,100           | 0.3%                | \$28.81       | 22.4%               | 24,433             | 610,825           | 0.3%                | \$24.33       | 22.9%               | 2.3%             | 28,924             | 723,100           | 0.4%                | \$28.81       | 27.2%               |
| OUT/STATE  |            | 31,609             | 853,200           | 0.5%                |               | 23.0%               | 33,711             | 842,775           | 0.4%                |               | 24.6%               | 6.7%             | 34,128             | 853,200           | 0.4%                |               | 24.9%               |

| COUNTY    | POPULATION | TAVERNS<br>& CLUBS | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>YEAR | TAVERNS<br>& CLUBS | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | TAVERNS<br>& CLUBS | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|--------------------|-------------------|-------------------------------------|-------------------------------|-----------------------------|--------------------|-------------------|-------------------------------------|-------------------------------|-----------------------------|------------------|--------------------|-------------------|-------------------------------------|-------------------------------|-----------------------------|
|           |            | 1983(1)            |                   |                                     |                               |                             | 1983(2)            |                   |                                     |                               |                             |                  | 1983(3)            |                   |                                     |                               |                             |
| TOTAL     | 9,262,078  | 6,935,437          | 173,385,925       | 100.0%                              |                               | 23.2%                       | 7,550,381          | 188,759,525       | 100.0%                              |                               | 25.3%                       | 8.9%             | 7,808,111          | 195,202,775       | 100.0%                              |                               | 26.2%                       |
| COUNTY AV | 111,591    | 83,179             | 2,341,561         |                                     | \$20.98                       |                             | 90,562             | 2,264,057         |                                     | \$20.29                       |                             |                  | 93,662             | 2,341,561         |                                     | \$20.98                       |                             |

\*OUT/STATE Figures Not Included In Averages

\*ERR Indicates Division by Zero

| COUNTY    | CHANGE<br>Q2toQ3 | TAVERNS<br>& CLUBS<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES | TOTAL<br>SALES<br>REVENUES | TAVERNS<br>& CLUBS<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | TAVERNS<br>& CLUBS<br>SALES | SALES<br>REVENUES |
|-----------|------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|------------------|----------------|----------------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------|-------------------|
|           |                  | 1983(4)                     |                   | TAX                          |                        |                             |                  | 1983           | 1983                       | 1984(1)                     |                   | TAX                          |                        |                             |                            | 1984(2)                     |                   |
| ALCONA    | 59.6%            | 16,526                      | 413,150           | 0.2%                         | \$42.42                | 28.0%                       | -20.5%           | 58,961         | 1,777,425                  | 10,161                      | 254,025           | 0.1%                         | \$26.08                | 13.9%                       | 17.6%                      | 17,168                      | 429,200           |
| ALGER     | 45.4%            | 27,616                      | 690,400           | 0.4%                         | \$74.84                | 25.4%                       | -25.4%           | 108,695        | 3,178,525                  | 17,428                      | 435,700           | 0.2%                         | \$47.23                | 19.5%                       | -6.2%                      | 20,523                      | 513,075           |
| ALLEGAN   | 32.1%            | 59,508                      | 1,487,700         | 0.8%                         | \$18.24                | 20.1%                       | -42.8%           | 295,567        | 8,660,575                  | 53,062                      | 1,326,550         | 0.7%                         | \$16.27                | 18.0%                       | -0.3%                      | 79,494                      | 1,987,350         |
| ALPENA    | -4.8%            | 27,857                      | 696,425           | 0.4%                         | \$21.55                | 25.3%                       | 0.3%             | 110,123        | 2,813,375                  | 28,813                      | 720,325           | 0.4%                         | \$22.29                | 22.8%                       | 13.7%                      | 32,111                      | 802,775           |
| ANTRIM    | 53.6%            | 19,813                      | 495,325           | 0.3%                         | \$30.59                | 19.8%                       | -35.6%           | 100,141        | 2,535,025                  | 18,453                      | 461,325           | 0.2%                         | \$28.49                | 20.1%                       | -37.5%                     | 21,887                      | 547,175           |
| AREMAC    | 22.0%            | 21,526                      | 538,150           | 0.3%                         | \$36.59                | 25.3%                       | -17.7%           | 85,091         | 2,381,000                  | 17,722                      | 443,050           | 0.2%                         | \$30.13                | 20.6%                       | 10.8%                      | 22,040                      | 551,000           |
| BARAGA    | 11.1%            | 6,031                       | 150,775           | 0.1%                         | \$17.77                | 25.4%                       | -10.8%           | 23,718         | 640,950                    | 5,542                       | 138,550           | 0.1%                         | \$16.33                | 22.1%                       | 14.5%                      | 6,649                       | 166,225           |
| BARRY     | 14.0%            | 19,086                      | 477,150           | 0.3%                         | \$10.42                | 21.9%                       | -25.7%           | 87,239         | 2,326,050                  | 19,462                      | 486,550           | 0.3%                         | \$10.63                | 22.8%                       | -2.2%                      | 20,926                      | 523,150           |
| BAY       | 0.6%             | 102,572                     | 2,564,300         | 1.4%                         | \$21.39                | 24.5%                       | -4.0%            | 418,862        | 10,560,375                 | 102,035                     | 2,550,875         | 1.3%                         | \$21.28                | 24.6%                       | -1.2%                      | 108,337                     | 2,708,425         |
| BENZIE    | 41.1%            | 6,964                       | 174,100           | 0.1%                         | \$15.54                | 23.1%                       | -35.8%           | 30,084         | 908,800                    | 4,981                       | 124,525           | 0.1%                         | \$11.11                | 14.1%                       | 8.7%                       | 9,202                       | 230,050           |
| BERRIEN   | 16.2%            | 153,584                     | 3,839,600         | 2.0%                         | \$22.42                | 25.0%                       | -15.6%           | 615,126        | 16,855,625                 | 152,324                     | 3,808,100         | 2.0%                         | \$22.23                | 20.9%                       | 23.9%                      | 188,739                     | 4,718,475         |
| BRANCH    | 11.7%            | 24,979                      | 624,475           | 0.3%                         | \$15.54                | 27.1%                       | 2.0%             | 92,159         | 2,396,775                  | 22,745                      | 568,625           | 0.3%                         | \$14.15                | 22.6%                       | 9.5%                       | 26,905                      | 672,625           |
| CALHOUN   | -0.2%            | 93,498                      | 2,337,450         | 1.2%                         | \$16.51                | 25.5%                       | 2.6%             | 366,193        | 9,178,025                  | 95,562                      | 2,389,050         | 1.3%                         | \$16.88                | 24.1%                       | 5.9%                       | 97,899                      | 2,447,475         |
| CASS      | 31.7%            | 46,358                      | 1,158,950         | 0.6%                         | \$23.41                | 23.9%                       | -27.3%           | 193,742        | 5,558,825                  | 41,544                      | 1,038,600         | 0.5%                         | \$20.98                | 21.5%                       | 18.1%                      | 55,766                      | 1,394,150         |
| CHARLVX.  | 59.3%            | 14,171                      | 354,275           | 0.2%                         | \$17.80                | 22.7%                       | -41.3%           | 62,486         | 1,938,825                  | 12,111                      | 302,775           | 0.2%                         | \$15.21                | 13.6%                       | 33.8%                      | 22,092                      | 552,300           |
| CHEBOYGAN | 22.7%            | 20,622                      | 515,550           | 0.3%                         | \$24.97                | 21.8%                       | -31.6%           | 94,564         | 2,637,475                  | 18,942                      | 473,550           | 0.3%                         | \$22.93                | 22.0%                       | -1.4%                      | 22,310                      | 557,750           |
| CHIPPEWA  | 11.5%            | 36,333                      | 908,325           | 0.5%                         | \$31.29                | 24.8%                       | -12.2%           | 146,573        | 3,906,125                  | 29,687                      | 742,175           | 0.4%                         | \$25.57                | 20.1%                       | -6.4%                      | 36,601                      | 915,025           |
| CLARE     | 18.7%            | 28,789                      | 719,725           | 0.4%                         | \$30.21                | 29.0%                       | 4.6%             | 99,303         | 2,674,825                  | 22,998                      | 574,950           | 0.3%                         | \$24.14                | 22.2%                       | 16.0%                      | 25,441                      | 636,025           |
| CLINTON   | -14.7%           | 38,829                      | 970,725           | 0.5%                         | \$17.37                | 24.6%                       | 12.2%            | 158,043        | 3,716,450                  | 37,292                      | 932,300           | 0.5%                         | \$16.68                | 25.6%                       | -15.2%                     | 36,462                      | 911,550           |
| CRAWFORD  | 42.1%            | 13,797                      | 344,925           | 0.2%                         | \$36.44                | 23.0%                       | -32.8%           | 60,104         | 1,732,900                  | 11,535                      | 288,375           | 0.2%                         | \$30.47                | 17.3%                       | 1.9%                       | 16,655                      | 416,375           |
| DELTA     | 6.9%             | 54,377                      | 1,359,425         | 0.7%                         | \$34.90                | 26.9%                       | 1.8%             | 202,021        | 5,277,975                  | 51,186                      | 1,279,650         | 0.7%                         | \$32.86                | 23.3%                       | 15.5%                      | 53,159                      | 1,328,975         |
| DICKINSON | 4.7%             | 31,546                      | 788,650           | 0.4%                         | \$31.12                | 29.5%                       | 13.5%            | 107,082        | 2,841,700                  | 29,413                      | 735,325           | 0.4%                         | \$29.02                | 22.0%                       | 38.7%                      | 34,429                      | 860,725           |
| EATON     | -1.4%            | 47,327                      | 1,183,175         | 0.6%                         | \$13.39                | 26.8%                       | 8.2%             | 176,432        | 4,478,800                  | 48,946                      | 1,223,650         | 0.6%                         | \$13.85                | 24.7%                       | 19.4%                      | 48,775                      | 1,219,375         |
| EMMET     | 96.0%            | 53,052                      | 1,326,300         | 0.7%                         | \$57.69                | 20.8%                       | -49.9%           | 255,534        | 7,973,575                  | 45,831                      | 1,145,775         | 0.6%                         | \$49.83                | 17.5%                       | 7.8%                       | 56,046                      | 1,401,150         |
| GENESSE   | 3.0%             | 375,357                     | 9,383,925         | 5.0%                         | \$20.83                | 27.0%                       | 8.8%             | 1,392,326      | 35,014,450                 | 378,359                     | 9,458,975         | 5.0%                         | \$21.00                | 25.8%                       | 12.3%                      | 368,749                     | 9,218,725         |
| GLADWIN   | 23.4%            | 14,858                      | 371,450           | 0.2%                         | \$18.61                | 26.8%                       | -8.6%            | 55,422         | 1,513,525                  | 12,831                      | 320,775           | 0.2%                         | \$16.07                | 21.1%                       | 15.2%                      | 14,806                      | 370,150           |
| GOGEIC    | 16.7%            | 23,285                      | 582,125           | 0.3%                         | \$29.57                | 25.1%                       | -5.4%            | 92,591         | 2,339,500                  | 23,631                      | 590,775           | 0.3%                         | \$30.01                | 26.6%                       | 0.1%                       | 20,487                      | 512,175           |
| GR. TRAV. | 27.8%            | 62,856                      | 1,571,400         | 0.8%                         | \$28.62                | 23.7%                       | -20.5%           | 264,662        | 7,071,750                  | 61,252                      | 1,531,300         | 0.8%                         | \$27.89                | 21.3%                       | 0.6%                       | 66,214                      | 1,655,350         |



| COUNTY    | CHANGE<br>Q2toQ3 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3(1)TO<br>Q4(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|
| GRATOIT   | 0.4%             | 19,369                                        | 484,225           | 0.3%                                | \$11.97                | 25.9%                       | 1.9%             | 74,698                        | 1,907,175                          | 21,938                                        | 548,450           | 0.3%                                | \$13.56                | 24.2%                       | 26.0%                      | 22,738                                        | 568,450           |
| HILLSDALE | 20.7%            | 19,466                                        | 486,650           | 0.3%                                | \$11.57                | 23.9%                       | -17.8%           | 81,436                        | 2,160,950                          | 20,296                                        | 507,400           | 0.3%                                | \$12.06                | 23.4%                       | 8.7%                       | 20,684                                        | 517,100           |
| HOUGHTON  | 17.7%            | 53,631                                        | 1,340,775         | 0.7%                                | \$35.40                | 25.6%                       | -7.1%            | 209,885                       | 5,455,875                          | 46,225                                        | 1,155,625         | 0.6%                                | \$30.51                | 25.4%                       | -6.4%                      | 45,430                                        | 1,135,750         |
| HURON     | 6.7%             | 34,903                                        | 872,575           | 0.5%                                | \$23.93                | 24.8%                       | -5.9%            | 140,718                       | 3,597,700                          | 29,982                                        | 749,550           | 0.4%                                | \$20.56                | 23.2%                       | -11.6%                     | 30,678                                        | 766,950           |
| INGHAM    | 0.2%             | 330,282                                       | 8,257,050         | 4.4%                                | \$29.97                | 25.7%                       | 3.6%             | 1,283,128                     | 32,158,050                         | 333,579                                       | 8,339,475         | 4.4%                                | \$30.27                | 24.9%                       | 5.7%                       | 327,329                                       | 8,183,225         |
| IONIA     | 19.1%            | 68,617                                        | 1,715,425         | 0.9%                                | \$33.11                | 27.8%                       | 1.6%             | 246,802                       | 6,509,775                          | 67,933                                        | 1,698,325         | 0.9%                                | \$32.78                | 38.5%                       | 25.9%                      | 36,520                                        | 913,000           |
| IOSCO     | 24.9%            | 28,316                                        | 707,900           | 0.4%                                | \$24.97                | 23.4%                       | -22.6%           | 120,916                       | 3,269,750                          | 33,759                                        | 843,975           | 0.4%                                | \$29.77                | 27.1%                       | 26.4%                      | 29,100                                        | 727,500           |
| IRON      | 17.5%            | 21,496                                        | 537,400           | 0.3%                                | \$39.41                | 33.0%                       | 33.8%            | 65,223                        | 1,682,925                          | 14,643                                        | 366,075           | 0.2%                                | \$26.85                | 24.6%                       | 4.8%                       | 14,548                                        | 363,700           |
| ISABELLA  | 28.4%            | 61,573                                        | 1,539,325         | 0.8%                                | \$28.45                | 28.2%                       | -2.0%            | 218,160                       | 5,902,575                          | 49,596                                        | 1,239,900         | 0.7%                                | \$22.91                | 24.1%                       | 10.5%                      | 51,049                                        | 1,276,225         |
| JACKSON   | 1.6%             | 120,704                                       | 3,019,850         | 1.6%                                | \$19.93                | 24.9%                       | -4.6%            | 484,508                       | 12,471,300                         | 115,924                                       | 2,898,100         | 1.5%                                | \$19.13                | 24.3%                       | 3.2%                       | 126,657                                       | 3,166,425         |
| KALAMAZOO | -3.4%            | 172,997                                       | 4,324,925         | 2.3%                                | \$20.36                | 27.8%                       | 16.9%            | 621,938                       | 15,553,450                         | 161,944                                       | 4,048,600         | 2.1%                                | \$19.06                | 25.2%                       | 9.6%                       | 163,938                                       | 4,098,450         |
| KALKASKA  | 50.9%            | 7,959                                         | 198,975           | 0.1%                                | \$18.17                | 21.5%                       | -41.8%           | 37,072                        | 1,109,225                          | 6,693                                         | 167,325           | 0.1%                                | \$15.28                | 19.2%                       | 5.0%                       | 9,328                                         | 233,200           |
| KENT      | -5.9%            | 363,530                                       | 9,088,250         | 4.8%                                | \$20.45                | 26.1%                       | 8.7%             | 1,394,344                     | 34,697,325                         | 371,252                                       | 9,281,300         | 4.9%                                | \$20.88                | 25.6%                       | 8.9%                       | 352,838                                       | 8,820,950         |
| KEVEENAW  | 7.2%             | 1,652                                         | 41,300            | 0.0%                                | \$21.04                | 20.5%                       | -30.4%           | 8,045                         | 215,275                            | 1,650                                         | 41,250            | 0.0%                                | \$21.01                | 21.0%                       | -8.7%                      | 2,021                                         | 50,525            |
| LAKE      | 22.2%            | 22,150                                        | 553,750           | 0.3%                                | \$71.81                | 29.4%                       | 1.9%             | 75,285                        | 2,084,925                          | 16,725                                        | 418,125           | 0.2%                                | \$54.22                | 19.4%                       | 22.8%                      | 20,751                                        | 518,775           |
| LAPEER    | 18.3%            | 28,405                                        | 710,125           | 0.4%                                | \$10.14                | 24.5%                       | -14.2%           | 115,921                       | 3,065,450                          | 37,559                                        | 938,975           | 0.5%                                | \$13.41                | 24.7%                       | 42.2%                      | 38,152                                        | 953,800           |
| LEELANAU  | 66.8%            | 27,246                                        | 681,150           | 0.4%                                | \$48.63                | 21.2%                       | -45.6%           | 128,245                       | 3,937,850                          | 11,137                                        | 278,425           | 0.1%                                | \$19.88                | 15.5%                       | -46.6%                     | 16,443                                        | 411,075           |
| LENAAWEE  | 14.1%            | 62,704                                        | 1,567,600         | 0.8%                                | \$17.43                | 27.1%                       | 4.4%             | 231,530                       | 5,888,975                          | 69,632                                        | 1,740,800         | 0.9%                                | \$19.35                | 24.0%                       | 24.2%                      | 71,912                                        | 1,797,800         |
| LIV.      | 4.2%             | 36,351                                        | 908,775           | 0.5%                                | \$9.06                 | 24.0%                       | -10.0%           | 151,189                       | 3,897,300                          | 37,316                                        | 932,900           | 0.5%                                | \$9.30                 | 22.4%                       | 4.6%                       | 42,405                                        | 1,060,125         |
| LUCE      | 10.9%            | 3,172                                         | 79,300            | 0.0%                                | \$11.91                | 19.6%                       | -34.9%           | 16,209                        | 432,550                            | 3,414                                         | 85,350            | 0.0%                                | \$12.82                | 21.6%                       | -9.6%                      | 3,531                                         | 88,275            |
| MACKINAC  | 112.9%           | 11,629                                        | 290,725           | 0.2%                                | \$28.56                | 14.6%                       | -71.6%           | 79,818                        | 2,814,900                          | 7,267                                         | 181,675           | 0.1%                                | \$17.85                | 7.5%                        | -10.3%                     | 22,605                                        | 565,125           |
| MACOMB    | -2.7%            | 656,514                                       | 16,412,850        | 8.7%                                | \$23.63                | 26.1%                       | 4.4%             | 2,510,811                     | 63,991,700                         | 663,274                                       | 16,581,850        | 8.8%                                | \$23.87                | 23.5%                       | 14.4%                      | 726,762                                       | 18,119,050        |
| MANISTEE  | 22.6%            | 36,914                                        | 922,850           | 0.5%                                | \$40.09                | 24.5%                       | -18.1%           | 150,839                       | 4,095,500                          | 29,141                                        | 728,525           | 0.4%                                | \$31.65                | 20.7%                       | -9.2%                      | 36,740                                        | 918,500           |
| MARQUETTE | 9.0%             | 65,127                                        | 1,628,175         | 0.9%                                | \$21.97                | 24.8%                       | -10.6%           | 262,715                       | 6,938,925                          | 58,604                                        | 1,465,100         | 0.8%                                | \$19.77                | 23.6%                       | 1.1%                       | 58,123                                        | 1,453,075         |
| MASON     | 34.0%            | 28,116                                        | 702,900           | 0.4%                                | \$26.66                | 23.8%                       | -25.0%           | 117,956                       | 3,278,600                          | 24,374                                        | 609,350           | 0.3%                                | \$23.11                | 21.8%                       | 0.2%                       | 27,277                                        | 681,925           |
| MECOSTA   | 12.0%            | 39,844                                        | 996,100           | 0.5%                                | \$26.95                | 27.2%                       | 4.7%             | 146,372                       | 3,746,825                          | 37,544                                        | 938,600           | 0.5%                                | \$25.39                | 23.7%                       | 8.7%                       | 35,961                                        | 899,025           |
| MEMONINEE | 6.8%             | 32,442                                        | 811,050           | 0.4%                                | \$30.95                | 30.3%                       | 20.6%            | 107,103                       | 2,786,225                          | 29,595                                        | 739,875           | 0.4%                                | \$28.24                | 22.6%                       | 31.2%                      | 32,512                                        | 812,800           |
| MIDLAND   | 7.2%             | 38,346                                        | 958,650           | 0.5%                                | \$13.03                | 25.5%                       | -2.8%            | 150,378                       | 3,850,050                          | 38,852                                        | 971,300           | 0.5%                                | \$13.20                | 24.6%                       | 8.5%                       | 42,188                                        | 1,054,700         |

| COUNTY     | CHANGE<br>Q2toQ3 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES |
|------------|------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|
| MISSAUKEE  | 108.5%           | 10,034                                        | 250,850           | 0.1%                                | \$25.06                | 24.4%                       | -40.9%           | 41,172                        | 1,303,375                  | 6,782                                         | 169,550           | 0.1%                                | \$16.94                | 16.9%                       | 12.7%                      | 10,641                                        | 266,025           |
| MONROE     | -3.6%            | 82,305                                        | 2,057,625         | 1.1%                                | \$15.28                | 24.3%                       | -5.9%            | 338,760                       | 8,698,475                  | 88,522                                        | 2,213,050         | 1.2%                                | \$16.43                | 24.0%                       | 13.1%                      | 95,315                                        | 2,382,875         |
| MONTCALM   | 3.1%             | 36,196                                        | 904,900           | 0.5%                                | \$19.03                | 25.1%                       | -5.7%            | 143,979                       | 3,755,450                  | 32,478                                        | 811,950           | 0.4%                                | \$17.07                | 23.1%                       | 1.0%                       | 35,747                                        | 893,675           |
| MONTM.     | 22.3%            | 11,267                                        | 281,675           | 0.1%                                | \$37.60                | 28.6%                       | 0.7%             | 39,437                        | 1,069,975                  | 8,724                                         | 218,100           | 0.1%                                | \$29.11                | 19.4%                       | 11.4%                      | 10,157                                        | 253,925           |
| MUSKEGON   | -1.5%            | 109,129                                       | 2,728,225         | 1.4%                                | \$17.31                | 25.2%                       | 2.2%             | 433,520                       | 10,775,875                 | 106,765                                       | 2,669,125         | 1.4%                                | \$16.94                | 23.5%                       | -2.3%                      | 109,797                                       | 2,744,925         |
| NEWAYGO    | 16.0%            | 26,525                                        | 663,125           | 0.4%                                | \$18.99                | 29.4%                       | 3.1%             | 90,337                        | 2,504,200                  | 19,497                                        | 487,425           | 0.3%                                | \$13.96                | 20.0%                       | 22.6%                      | 24,762                                        | 619,050           |
| OAKLAND    | -14.0%           | 777,160                                       | 19,429,000        | 10.3%                               | \$19.20                | 24.2%                       | 0.9%             | 3,212,934                     | 80,356,375                 | 926,274                                       | 23,156,850        | 12.3%                               | \$22.89                | 24.1%                       | 20.4%                      | 964,263                                       | 24,106,575        |
| OCEANA     | 41.6%            | 19,446                                        | 486,150           | 0.3%                                | \$22.10                | 21.7%                       | -39.4%           | 89,704                        | 2,655,775                  | 15,896                                        | 397,400           | 0.2%                                | \$18.06                | 18.8%                       | 2.3%                       | 23,986                                        | 599,650           |
| OGEMAW     | 14.5%            | 16,920                                        | 423,000           | 0.2%                                | \$25.74                | 30.2%                       | 5.2%             | 55,989                        | 1,578,550                  | 12,033                                        | 300,825           | 0.2%                                | \$18.30                | 27.0%                       | 34.7%                      | 10,250                                        | 256,250           |
| ONTONAGON  | 16.3%            | 12,500                                        | 312,500           | 0.2%                                | \$31.69                | 23.2%                       | -17.9%           | 53,985                        | 1,400,975                  | 11,539                                        | 288,475           | 0.2%                                | \$29.25                | 19.3%                       | -12.4%                     | 13,533                                        | 338,325           |
| OSCEOLA    | 7.4%             | 12,386                                        | 309,650           | 0.2%                                | \$16.36                | 24.9%                       | -11.3%           | 49,689                        | 1,333,025                  | 10,868                                        | 271,700           | 0.1%                                | \$14.35                | 22.7%                       | 5.2%                       | 13,567                                        | 339,175           |
| OSCODA     | 13.8%            | 7,076                                         | 176,900           | 0.1%                                | \$25.79                | 26.7%                       | -3.5%            | 26,482                        | 704,400                    | 5,402                                         | 135,050           | 0.1%                                | \$19.69                | 18.6%                       | -4.1%                      | 5,940                                         | 148,500           |
| OTSEGO     | 22.7%            | 13,596                                        | 339,900           | 0.2%                                | \$22.67                | 26.8%                       | -8.7%            | 50,739                        | 1,387,425                  | 12,257                                        | 306,425           | 0.2%                                | \$20.44                | 10.7%                       | 21.0%                      | 12,762                                        | 319,050           |
| OTTAWA     | 24.4%            | 64,690                                        | 1,617,250         | 0.9%                                | \$10.29                | 24.6%                       | -16.2%           | 263,226                       | 7,028,575                  | 74,228                                        | 1,855,700         | 1.0%                                | \$11.81                | 27.9%                       | 25.2%                      | 80,702                                        | 2,017,550         |
| PRES. IS.  | 23.2%            | 18,963                                        | 474,075           | 0.3%                                | \$33.23                | 26.3%                       | -7.8%            | 72,218                        | 1,919,975                  | 17,491                                        | 437,275           | 0.2%                                | \$30.65                | 21.0%                       | 9.4%                       | 16,828                                        | 420,700           |
| ROSCOMMON  | 51.7%            | 28,652                                        | 716,300           | 0.4%                                | \$43.75                | 27.0%                       | -18.0%           | 106,130                       | 3,038,000                  | 25,971                                        | 649,275           | 0.3%                                | \$39.65                | 8.8%                        | 32.9%                      | 29,795                                        | 744,875           |
| SAGINAW    | -5.9%            | 194,432                                       | 4,860,800         | 2.6%                                | \$21.31                | 25.9%                       | 3.5%             | 751,653                       | 19,247,375                 | 195,018                                       | 4,875,450         | 2.6%                                | \$21.38                | 28.1%                       | 15.0%                      | 198,292                                       | 4,957,300         |
| ST. CLAIR  | 12.9%            | 108,579                                       | 2,714,475         | 1.4%                                | \$19.56                | 23.9%                       | -15.4%           | 453,897                       | 11,973,800                 | 98,823                                        | 2,470,575         | 1.3%                                | \$17.80                | 23.6%                       | -4.3%                      | 117,011                                       | 2,925,275         |
| ST. JOSEPH | 11.5%            | 77,953                                        | 1,948,825         | 1.0%                                | \$34.75                | 24.3%                       | -15.7%           | 320,619                       | 8,642,175                  | 73,628                                        | 1,840,700         | 1.0%                                | \$32.82                | 24.8%                       | 9.3%                       | 87,485                                        | 2,187,125         |
| SANILAC    | 20.2%            | 30,931                                        | 773,275           | 0.4%                                | \$18.96                | 27.1%                       | -4.7%            | 114,034                       | 3,071,500                  | 31,396                                        | 784,900           | 0.4%                                | \$19.24                | 26.8%                       | 32.8%                      | 35,442                                        | 886,050           |
| SCHCRFT.   | 10.8%            | 9,789                                         | 244,725           | 0.1%                                | \$28.54                | 26.6%                       | -2.5%            | 36,768                        | 973,175                    | 10,303                                        | 257,575           | 0.1%                                | \$30.04                | 13.5%                       | 30.8%                      | 10,189                                        | 254,725           |
| SHIawassee | -4.2%            | 48,919                                        | 1,222,975         | 0.6%                                | \$17.19                | 26.2%                       | 7.2%             | 187,041                       | 4,694,675                  | 44,589                                        | 1,114,725         | 0.6%                                | \$15.67                | 24.7%                       | -0.6%                      | 43,962                                        | 1,099,050         |
| TUSCOLA    | 13.0%            | 43,637                                        | 1,090,925         | 0.6%                                | \$19.15                | 26.9%                       | 0.5%             | 162,501                       | 4,222,025                  | 44,547                                        | 1,113,675         | 0.6%                                | \$19.55                | 23.6%                       | 20.3%                      | 45,719                                        | 1,142,975         |
| VAN BUREN  | 19.8%            | 51,130                                        | 1,278,250         | 0.7%                                | \$19.13                | 25.1%                       | -14.4%           | 204,044                       | 5,513,050                  | 50,894                                        | 1,272,350         | 0.7%                                | \$19.04                | 14.3%                       | 17.6%                      | 58,755                                        | 1,468,875         |
| WASHTENAW  | 8.4%             | 171,492                                       | 4,287,300         | 2.3%                                | \$16.19                | 25.8%                       | -1.4%            | 665,502                       | 16,988,250                 | 173,476                                       | 4,336,900         | 2.3%                                | \$16.38                | 8.1%                        | 8.5%                       | 158,648                                       | 3,966,200         |
| WAYNE      | -3.3%            | 1,661,048                                     | 41,526,200        | 22.0%                               | \$17.76                | 25.0%                       | 1.0%             | 6,648,205                     | 166,317,500                | 1,687,149                                     | 42,178,725        | 22.3%                               | \$18.04                | 33.2%                       | 2.8%                       | 1,715,268                                     | 42,881,700        |
| WEXFORD    | 18.4%            | 29,289                                        | 732,225           | 0.4%                                | \$29.17                | 27.5%                       | 1.3%             | 106,534                       | 2,789,250                  | 26,200                                        | 655,000           | 0.3%                                | \$26.09                | 20.2%                       | 9.7%                       | 28,510                                        | 712,750           |
| OUT/STATE  | 1.2%             | 37,791                                        | 944,775           | 0.5%                                |                        | 27.5%                       | 10.7%            | 137,239                       | 3,493,950                  | 35,683                                        | 892,075           | 0.5%                                |                        | 46.6%                       | 12.9%                      | 15,224                                        | 380,600           |

| COUNTY    | CHANGE<br>Q2toQ3 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>REVENUES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>TAX<br>1983 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)<br>84(1) | TAVERNS<br>TO & CLUBS<br>SALES<br>TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------------------|-------------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------------------|-------------------|
| TOTAL     | 3.4%             | 7,546,497                                     | 188,662,425       | 100.0%                              |                        | 25.3%                       | -3.4%            | 29,840,426                                | 746,010,650                               | 7,560,129                                     | 189,003,225       | 100.0%                              |                        | 24.0%                       | 9.0%                     | 7,908,642                                        | 197,716,050       |
| COUNTY AV |                  | 90,466                                        | 2,261,658         |                                     | \$20.27                |                             |                  | 357,870                                   | 9,208,838                                 | 90,656                                        | 2,266,399         |                                     | \$20.31                |                             |                          | 95,101                                           | 2,377,536         |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | TAVERNS<br>SALES<br>TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | TAVERNS<br>SALES<br>TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 |
|-----------|----------------------------------|--------------|-----------------|----------------------------|------------------------------------|-------------------|----------------------------------|--------------|-----------------|----------------------------|------------------------------------|-------------------|----------------------------------|--------------|-----------------|----------------------------|-------------------------------|
| ALCONA    | 0.2%                             | \$44.07      | 23.5%           | 31.9%                      | 27,186                             | 679,650           | 0.3%                             | \$69.78      | 37.2%           | 30.9%                      | 18,623                             | 465,575           | 0.2%                             | \$47.80      | 25.5%           | 12.7%                      | 73,138                        |
| ALGER     | 0.3%                             | \$55.62      | 23.0%           | -19.4%                     | 31,213                             | 780,325           | 0.4%                             | \$84.59      | 35.0%           | -15.7%                     | 20,089                             | 502,225           | 0.3%                             | \$54.44      | 22.5%           | -27.3%                     | 89,253                        |
| ALLEGAN   | 1.0%                             | \$24.37      | 26.9%           | 0.9%                       | 102,863                            | 2,571,575         | 1.3%                             | \$31.53      | 34.8%           | -1.2%                      | 60,030                             | 1,500,750         | 0.8%                             | \$18.40      | 20.3%           | 0.9%                       | 295,449                       |
| ALPENA    | 0.4%                             | \$24.84      | 25.5%           | 10.1%                      | 31,836                             | 795,900           | 0.4%                             | \$24.63      | 25.2%           | 14.7%                      | 33,364                             | 834,100           | 0.4%                             | \$25.81      | 26.5%           | 19.8%                      | 126,124                       |
| ANTRIM    | 0.3%                             | \$33.79      | 23.8%           | 9.3%                       | 33,027                             | 825,675           | 0.4%                             | \$50.99      | 35.9%           | 7.3%                       | 18,653                             | 466,325           | 0.2%                             | \$28.80      | 20.3%           | -5.9%                      | 92,020                        |
| ARENAC    | 0.3%                             | \$37.47      | 25.6%           | 2.9%                       | 26,326                             | 658,150           | 0.3%                             | \$44.75      | 30.6%           | 0.7%                       | 19,963                             | 499,075           | 0.3%                             | \$33.94      | 23.2%           | -7.3%                      | 86,051                        |
| BARAGA    | 0.1%                             | \$19.59      | 26.6%           | 9.3%                       | 7,351                              | 183,775           | 0.1%                             | \$21.66      | 29.4%           | 8.7%                       | 5,496                              | 137,400           | 0.1%                             | \$16.20      | 22.0%           | -8.9%                      | 25,038                        |
| BARRY     | 0.3%                             | \$11.43      | 24.6%           | -7.2%                      | 24,806                             | 620,150           | 0.3%                             | \$13.55      | 29.1%           | -3.5%                      | 20,029                             | 500,725           | 0.3%                             | \$10.94      | 23.5%           | 4.9%                       | 85,223                        |
| BAY       | 1.4%                             | \$22.59      | 26.1%           | 2.0%                       | 108,938                            | 2,723,450         | 1.3%                             | \$22.72      | 26.3%           | 2.0%                       | 95,182                             | 2,379,550         | 1.2%                             | \$19.85      | 23.0%           | -7.2%                      | 414,492                       |
| BENZIE    | 0.1%                             | \$20.53      | 26.1%           | 19.7%                      | 13,658                             | 341,450           | 0.2%                             | \$30.47      | 38.7%           | 25.9%                      | 7,478                              | 186,950           | 0.1%                             | \$16.68      | 21.2%           | 7.4%                       | 35,319                        |
| BERRIEN   | 2.4%                             | \$27.55      | 25.9%           | 20.5%                      | 215,203                            | 5,380,075         | 2.6%                             | \$31.41      | 29.5%           | 18.2%                      | 172,409                            | 4,310,225         | 2.2%                             | \$25.17      | 23.7%           | 12.3%                      | 728,675                       |
| BRANCH    | 0.3%                             | \$16.74      | 26.7%           | 22.8%                      | 27,600                             | 690,000           | 0.3%                             | \$17.17      | 27.4%           | 12.7%                      | 23,571                             | 589,275           | 0.3%                             | \$14.66      | 23.4%           | -5.6%                      | 100,821                       |
| CALHOUN   | 1.2%                             | \$17.29      | 24.7%           | 7.2%                       | 104,008                            | 2,600,200         | 1.3%                             | \$18.37      | 26.2%           | 14.1%                      | 99,499                             | 2,487,475         | 1.3%                             | \$17.57      | 25.1%           | 6.4%                       | 396,968                       |
| CASS      | 0.7%                             | \$28.17      | 28.8%           | 15.2%                      | 56,229                             | 1,405,725         | 0.7%                             | \$28.40      | 29.0%           | -11.8%                     | 40,095                             | 1,002,375         | 0.5%                             | \$20.25      | 20.7%           | -13.5%                     | 193,634                       |
| CHARLVX.  | 0.3%                             | \$27.74      | 24.9%           | 45.9%                      | 37,302                             | 932,550           | 0.5%                             | \$46.85      | 42.0%           | 54.6%                      | 17,291                             | 432,275           | 0.2%                             | \$21.71      | 19.5%           | 22.0%                      | 88,796                        |
| CHEBOYGAM | 0.3%                             | \$27.01      | 25.9%           | -9.2%                      | 27,136                             | 678,400           | 0.3%                             | \$32.85      | 31.5%           | -10.0%                     | 17,822                             | 445,550           | 0.2%                             | \$21.58      | 20.7%           | -13.6%                     | 86,210                        |
| CHIPPEWA  | 0.5%                             | \$31.52      | 24.8%           | -1.4%                      | 47,007                             | 1,175,175         | 0.6%                             | \$40.48      | 31.8%           | 13.6%                      | 34,533                             | 863,325           | 0.4%                             | \$29.74      | 23.4%           | -5.0%                      | 147,828                       |
| CLARE     | 0.3%                             | \$26.70      | 24.5%           | 9.8%                       | 28,265                             | 706,625           | 0.3%                             | \$29.66      | 27.2%           | 2.7%                       | 27,114                             | 677,850           | 0.3%                             | \$28.45      | 26.1%           | -5.8%                      | 103,818                       |
| CLINTON   | 0.5%                             | \$16.31      | 25.1%           | -10.2%                     | 36,204                             | 905,100           | 0.4%                             | \$16.19      | 24.9%           | 4.6%                       | 35,515                             | 887,875           | 0.5%                             | \$15.89      | 24.4%           | -8.5%                      | 145,473                       |
| CRAWFORD  | 0.2%                             | \$43.99      | 24.9%           | 15.3%                      | 23,173                             | 579,325           | 0.3%                             | \$61.21      | 34.7%           | 12.8%                      | 15,396                             | 384,900           | 0.2%                             | \$40.67      | 23.1%           | 11.6%                      | 66,759                        |
| DELTA     | 0.7%                             | \$34.12      | 24.2%           | 6.4%                       | 57,530                             | 1,438,250         | 0.7%                             | \$36.93      | 26.2%           | 7.7%                       | 57,802                             | 1,445,050         | 0.7%                             | \$37.10      | 26.3%           | 6.3%                       | 219,677                       |
| DICKINSON | 0.4%                             | \$33.97      | 25.7%           | 29.8%                      | 35,643                             | 891,075           | 0.4%                             | \$35.16      | 26.6%           | 28.2%                      | 34,479                             | 861,975           | 0.4%                             | \$34.02      | 25.7%           | 9.3%                       | 133,964                       |
| EATON     | 0.6%                             | \$13.80      | 24.6%           | 9.9%                       | 48,679                             | 1,216,975         | 0.6%                             | \$13.78      | 24.5%           | 11.3%                      | 52,118                             | 1,302,950         | 0.7%                             | \$14.75      | 26.3%           | 10.1%                      | 198,518                       |
| EMMET     | 0.7%                             | \$60.94      | 21.4%           | 3.7%                       | 107,784                            | 2,694,600         | 1.3%                             | \$117.20     | 41.1%           | 1.8%                       | 52,325                             | 1,308,125         | 0.7%                             | \$56.89      | 20.0%           | -1.4%                      | 261,986                       |
| GENESSE   | 4.7%                             | \$20.47      | 25.1%           | 10.1%                      | 356,517                            | 8,912,925         | 4.3%                             | \$19.79      | 24.3%           | 3.3%                       | 363,353                            | 9,083,825         | 4.6%                             | \$20.17      | 24.8%           | -3.2%                      | 1,466,978                     |
| GLADWIN   | 0.2%                             | \$18.55      | 24.4%           | 12.4%                      | 18,034                             | 450,850           | 0.2%                             | \$22.59      | 29.7%           | 10.9%                      | 15,079                             | 376,975           | 0.2%                             | \$18.89      | 24.8%           | 1.5%                       | 60,750                        |
| GOGEBIC   | 0.3%                             | \$26.02      | 23.1%           | -2.8%                      | 23,806                             | 595,150           | 0.3%                             | \$30.23      | 26.8%           | -3.2%                      | 20,873                             | 521,825           | 0.3%                             | \$26.51      | 23.5%           | -10.4%                     | 88,797                        |
| GR. TRAV. | 0.8%                             | \$30.15      | 23.0%           | 7.0%                       | 95,228                             | 2,380,700         | 1.2%                             | \$43.37      | 33.1%           | 20.4%                      | 64,582                             | 1,614,550         | 0.8%                             | \$29.41      | 22.5%           | 2.7%                       | 287,276                       |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | TAVERNS<br>CLUBS<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | TAVERNS<br>CLUBS<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 |
|-----------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|
|           |                                     |                        |                             |                            | 1984(3)                          |                   |                                     |                        |                             |                            | 1984(4)                          |                   |                                     |                        |                             |                            |                               |
| GRATOIT   | 0.3%                                | \$14.05                | 25.0%                       | 20.2%                      | 23,831                           | 595,775           | 0.3%                                | \$14.73                | 26.2%                       | 25.4%                      | 22,297                           | 557,425           | 0.3%                                | \$13.78                | 24.6%                       | 15.1%                      | 90,804                        |
| HILLSDALE | 0.3%                                | \$12.29                | 23.8%                       | 5.4%                       | 22,604                           | 565,100           | 0.3%                                | \$13.43                | 26.1%                       | -4.5%                      | 23,151                           | 578,775           | 0.3%                                | \$13.76                | 26.7%                       | 18.9%                      | 86,735                        |
| HOUGHTON  | 0.6%                                | \$29.99                | 25.0%                       | -7.4%                      | 46,667                           | 1,166,675         | 0.6%                                | \$30.81                | 25.7%                       | -19.2%                     | 43,318                           | 1,082,950         | 0.6%                                | \$28.60                | 23.8%                       | -19.2%                     | 181,640                       |
| HURON     | 0.4%                                | \$21.04                | 23.8%                       | -11.8%                     | 33,218                           | 830,450           | 0.4%                                | \$22.78                | 25.7%                       | -10.5%                     | 35,277                           | 881,925           | 0.5%                                | \$24.19                | 27.3%                       | 1.1%                       | 129,155                       |
| INGHAM    | 4.1%                                | \$29.70                | 24.4%                       | 2.9%                       | 329,056                          | 8,226,400         | 4.0%                                | \$29.86                | 24.5%                       | 3.2%                       | 350,517                          | 8,762,925         | 4.5%                                | \$31.81                | 26.1%                       | 6.1%                       | 1,340,481                     |
| IONIA     | 0.5%                                | \$17.62                | 20.7%                       | -35.6%                     | 40,573                           | 1,014,325         | 0.5%                                | \$19.58                | 23.0%                       | -39.9%                     | 31,420                           | 785,500           | 0.4%                                | \$15.16                | 17.8%                       | -54.2%                     | 176,446                       |
| IOSCO     | 0.4%                                | \$25.66                | 23.4%                       | -0.7%                      | 35,873                           | 896,825           | 0.4%                                | \$31.64                | 28.8%                       | -2.0%                      | 25,622                           | 640,550           | 0.3%                                | \$22.60                | 20.6%                       | -9.5%                      | 124,354                       |
| IRON      | 0.2%                                | \$26.67                | 24.4%                       | 6.3%                       | 15,041                           | 376,025           | 0.2%                                | \$27.58                | 25.2%                       | -6.4%                      | 15,401                           | 385,025           | 0.2%                                | \$28.24                | 25.8%                       | -28.4%                     | 59,633                        |
| ISABELLA  | 0.6%                                | \$23.59                | 24.8%                       | 4.4%                       | 49,152                           | 1,228,800         | 0.6%                                | \$22.71                | 23.9%                       | -21.7%                     | 55,723                           | 1,393,075         | 0.7%                                | \$25.75                | 27.1%                       | -9.5%                      | 205,520                       |
| JACKSON   | 1.6%                                | \$20.90                | 26.6%                       | 1.6%                       | 123,232                          | 3,080,800         | 1.5%                                | \$20.34                | 25.8%                       | -2.7%                      | 111,038                          | 2,775,950         | 1.4%                                | \$18.32                | 23.3%                       | -8.1%                      | 476,851                       |
| KALAMAZOO | 2.1%                                | \$19.30                | 25.5%                       | 7.0%                       | 155,087                          | 3,877,175         | 1.9%                                | \$18.26                | 24.1%                       | 4.8%                       | 162,411                          | 4,060,275         | 2.1%                                | \$19.12                | 25.2%                       | -6.1%                      | 643,380                       |
| KALKASKA  | 0.1%                                | \$21.29                | 26.8%                       | 2.9%                       | 11,085                           | 277,125           | 0.1%                                | \$25.30                | 31.8%                       | -18.9%                     | 7,717                            | 192,925           | 0.1%                                | \$17.62                | 22.2%                       | -3.0%                      | 34,823                        |
| KENT      | 4.5%                                | \$19.84                | 24.3%                       | -0.7%                      | 347,589                          | 8,689,725         | 4.2%                                | \$19.55                | 24.0%                       | 3.9%                       | 378,018                          | 9,450,450         | 4.8%                                | \$21.26                | 26.1%                       | 4.0%                       | 1,449,697                     |
| KEEWENAW  | 0.0%                                | \$25.74                | 25.7%                       | -8.7%                      | 2,239                            | 55,975            | 0.0%                                | \$28.52                | 28.5%                       | -5.6%                      | 1,950                            | 48,750            | 0.0%                                | \$24.83                | 24.8%                       | 18.0%                      | 7,860                         |
| LAKE      | 0.3%                                | \$67.28                | 24.0%                       | 16.7%                      | 25,642                           | 641,050           | 0.3%                                | \$83.13                | 29.7%                       | 18.0%                      | 23,204                           | 580,100           | 0.3%                                | \$75.23                | 26.9%                       | 4.8%                       | 86,322                        |
| LAPEER    | 0.5%                                | \$13.62                | 25.1%                       | 36.3%                      | 39,263                           | 981,575           | 0.5%                                | \$14.01                | 25.8%                       | 18.6%                      | 36,925                           | 923,125           | 0.5%                                | \$13.18                | 24.3%                       | 30.0%                      | 151,899                       |
| LEELANAU  | 0.2%                                | \$29.35                | 22.9%                       | -45.3%                     | 30,793                           | 769,825           | 0.4%                                | \$54.96                | 42.9%                       | -38.6%                     | 13,457                           | 336,425           | 0.2%                                | \$24.02                | 18.7%                       | -50.6%                     | 71,830                        |
| LENAWEE   | 0.9%                                | \$19.99                | 24.8%                       | 36.5%                      | 72,910                           | 1,822,750         | 0.9%                                | \$20.26                | 25.2%                       | 21.3%                      | 75,136                           | 1,878,400         | 1.0%                                | \$20.88                | 25.9%                       | 19.8%                      | 289,590                       |
| LIV.      | 0.5%                                | \$10.57                | 25.5%                       | 9.4%                       | 44,914                           | 1,122,850         | 0.5%                                | \$11.20                | 27.0%                       | 11.2%                      | 41,653                           | 1,041,325         | 0.5%                                | \$10.38                | 25.0%                       | 14.6%                      | 166,288                       |
| LUCE      | 0.0%                                | \$13.26                | 22.4%                       | -19.6%                     | 5,119                            | 127,975           | 0.1%                                | \$19.22                | 32.5%                       | 5.1%                       | 3,711                            | 92,775            | 0.0%                                | \$13.93                | 23.5%                       | 17.0%                      | 15,775                        |
| MACKINAC  | 0.3%                                | \$55.52                | 23.2%                       | 17.7%                      | 54,973                           | 1,374,325         | 0.7%                                | \$135.03               | 56.5%                       | 34.5%                      | 12,523                           | 313,075           | 0.2%                                | \$30.76                | 12.9%                       | 7.7%                       | 97,368                        |
| MACOMB    | 9.2%                                | \$26.09                | 25.7%                       | 12.2%                      | 717,149                          | 17,928,725        | 8.7%                                | \$25.81                | 25.4%                       | 14.1%                      | 715,680                          | 17,892,000        | 9.1%                                | \$25.76                | 25.4%                       | 9.0%                       | 2,820,865                     |
| MANISTEE  | 0.5%                                | \$39.90                | 26.1%                       | -0.1%                      | 43,262                           | 1,081,550         | 0.5%                                | \$46.99                | 30.7%                       | -4.0%                      | 31,549                           | 788,725           | 0.4%                                | \$34.26                | 22.4%                       | -14.5%                     | 140,692                       |
| MARQUETTE | 0.7%                                | \$19.61                | 23.4%                       | -13.0%                     | 67,925                           | 1,698,125         | 0.8%                                | \$22.92                | 27.4%                       | -6.7%                      | 63,508                           | 1,587,700         | 0.8%                                | \$21.43                | 25.6%                       | -2.5%                      | 248,160                       |
| MASON     | 0.3%                                | \$25.86                | 24.4%                       | -2.6%                      | 31,494                           | 787,350           | 0.4%                                | \$29.86                | 28.1%                       | -16.0%                     | 28,763                           | 719,075           | 0.4%                                | \$27.27                | 25.7%                       | 2.3%                       | 111,908                       |
| MECOSTA   | 0.5%                                | \$24.32                | 22.7%                       | 5.9%                       | 41,500                           | 1,037,500         | 0.5%                                | \$28.07                | 26.2%                       | 9.1%                       | 43,170                           | 1,079,250         | 0.6%                                | \$29.20                | 27.3%                       | 8.3%                       | 158,175                       |
| MENOMINEE | 0.4%                                | \$31.02                | 24.8%                       | 29.0%                      | 33,765                           | 844,125           | 0.4%                                | \$32.22                | 25.7%                       | 25.5%                      | 35,293                           | 882,325           | 0.5%                                | \$33.68                | 26.9%                       | 8.8%                       | 131,165                       |
| MIDLAND   | 0.5%                                | \$14.33                | 26.7%                       | 14.7%                      | 38,648                           | 966,200           | 0.5%                                | \$13.13                | 24.4%                       | -2.0%                      | 38,433                           | 960,825           | 0.5%                                | \$13.06                | 24.3%                       | 0.2%                       | 158,121                       |

| COUNTY     | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX | 1984(3)    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX | 1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 |
|------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|---------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|
| MISSAUKEE  | 0.1%                                | \$26.58                | 26.5%                       | 30.7%                      | 13,261                             | 331,525    | 0.2%              | \$33.12                             | 33.0%                  | -21.9%                      | 9,480                      | 237,000                            | 0.1%    | \$23.68           | 23.6%                               | -5.5%                  | 40,164                      |                            |                               |
| MONROE     | 1.2%                                | \$17.70                | 25.8%                       | 5.0%                       | 97,884                             | 2,447,100  | 1.2%              | \$18.17                             | 26.5%                  | 11.9%                       | 87,859                     | 2,196,475                          | 1.1%    | \$16.31           | 23.8%                               | 6.7%                   | 369,580                     |                            |                               |
| MONTCALM   | 0.5%                                | \$18.79                | 25.5%                       | -4.0%                      | 37,222                             | 930,550    | 0.5%              | \$19.57                             | 26.5%                  | -3.1%                       | 34,923                     | 873,075                            | 0.4%    | \$18.36           | 24.9%                               | -3.5%                  | 140,370                     |                            |                               |
| MONTH.     | 0.1%                                | \$33.89                | 22.6%                       | 11.0%                      | 13,988                             | 349,700    | 0.2%              | \$46.68                             | 31.1%                  | 25.0%                       | 12,154                     | 303,850                            | 0.2%    | \$40.56           | 27.0%                               | 7.9%                   | 45,023                      |                            |                               |
| MUSKEGON   | 1.4%                                | \$17.42                | 24.1%                       | 1.3%                       | 110,340                            | 2,758,500  | 1.3%              | \$17.50                             | 24.3%                  | 3.4%                        | 128,010                    | 3,200,250                          | 1.6%    | \$20.31           | 28.1%                               | 17.3%                  | 454,912                     |                            |                               |
| NEWAYGO    | 0.3%                                | \$17.73                | 25.4%                       | 11.6%                      | 27,431                             | 685,775    | 0.3%              | \$19.64                             | 28.1%                  | 6.6%                        | 25,775                     | 644,375                            | 0.3%    | \$18.45           | 26.4%                               | -2.8%                  | 97,465                      |                            |                               |
| OAKLAND    | 12.2%                               | \$23.83                | 25.1%                       | 7.6%                       | 978,499                            | 24,462,475 | 11.9%             | \$24.18                             | 25.4%                  | 27.0%                       | 976,026                    | 24,400,650                         | 12.5%   | \$24.12           | 25.4%                               | 25.6%                  | 3,845,062                   |                            |                               |
| OCEANA     | 0.3%                                | \$27.25                | 28.4%                       | 5.9%                       | 28,626                             | 715,650    | 0.3%              | \$32.53                             | 33.9%                  | -10.7%                      | 19,908                     | 497,700                            | 0.3%    | \$22.62           | 23.5%                               | 2.4%                   | 84,553                      |                            |                               |
| OGEMAW     | 0.1%                                | \$15.59                | 23.0%                       | -27.0%                     | 13,274                             | 331,850    | 0.2%              | \$20.19                             | 29.7%                  | -17.5%                      | 9,568                      | 239,200                            | 0.1%    | \$14.55           | 21.4%                               | -43.5%                 | 44,631                      |                            |                               |
| ONTONAGON  | 0.2%                                | \$34.31                | 22.6%                       | 3.4%                       | 17,977                             | 449,425    | 0.2%              | \$45.58                             | 30.1%                  | 18.1%                       | 17,377                     | 434,425                            | 0.2%    | \$44.05           | 29.1%                               | 39.0%                  | 59,755                      |                            |                               |
| OSCEOLA    | 0.2%                                | \$17.92                | 28.4%                       | 4.4%                       | 14,415                             | 360,375    | 0.2%              | \$19.04                             | 30.1%                  | 3.2%                        | 14,455                     | 361,375                            | 0.2%    | \$19.09           | 30.2%                               | 16.7%                  | 47,839                      |                            |                               |
| OSCODA     | 0.1%                                | \$21.65                | 20.5%                       | -7.8%                      | 5,129                              | 128,225    | 0.1%              | \$18.70                             | 17.7%                  | -30.0%                      | 5,689                      | 142,225                            | 0.1%    | \$20.74           | 19.6%                               | -19.6%                 | 29,015                      |                            |                               |
| OTSEGO     | 0.2%                                | \$21.28                | 11.2%                       | 5.2%                       | 14,518                             | 362,950    | 0.2%              | \$24.21                             | 12.7%                  | -2.5%                       | 12,897                     | 322,425                            | 0.2%    | \$21.51           | 11.3%                               | -5.1%                  | 114,405                     |                            |                               |
| OTTAWA     | 1.0%                                | \$12.84                | 30.3%                       | 30.0%                      | 92,587                             | 2,314,675  | 1.1%              | \$14.73                             | 34.7%                  | 19.9%                       | 75,738                     | 1,893,450                          | 1.0%    | \$12.05           | 28.4%                               | 17.1%                  | 266,518                     |                            |                               |
| PRES. IS.  | 0.2%                                | \$29.49                | 20.2%                       | 0.8%                       | 20,136                             | 503,400    | 0.2%              | \$35.28                             | 24.2%                  | -2.1%                       | 20,284                     | 507,100                            | 0.3%    | \$35.54           | 24.4%                               | 7.0%                   | 83,219                      |                            |                               |
| ROSCOMMON  | 0.4%                                | \$45.49                | 10.1%                       | 29.5%                      | 40,972                             | 1,024,300  | 0.5%              | \$62.56                             | 13.9%                  | 17.3%                       | 28,975                     | 724,375                            | 0.4%    | \$44.24           | 9.8%                                | 1.1%                   | 294,760                     |                            |                               |
| SAGINAW    | 2.5%                                | \$21.74                | 28.6%                       | -0.7%                      | 195,293                            | 4,882,325  | 2.4%              | \$21.41                             | 28.1%                  | 3.9%                        | 201,479                    | 5,036,975                          | 2.6%    | \$22.09           | 29.0%                               | 3.6%                   | 693,887                     |                            |                               |
| ST. CLAIR  | 1.5%                                | \$21.08                | 28.0%                       | 2.9%                       | 123,327                            | 3,083,175  | 1.5%              | \$22.21                             | 29.5%                  | -3.9%                       | 104,098                    | 2,602,450                          | 1.3%    | \$18.75           | 24.9%                               | -4.1%                  | 418,064                     |                            |                               |
| ST. JOSEPH | 1.1%                                | \$39.00                | 29.5%                       | 5.6%                       | 95,272                             | 2,381,800  | 1.2%              | \$42.47                             | 32.1%                  | 3.1%                        | 82,367                     | 2,059,175                          | 1.1%    | \$36.72           | 27.8%                               | 5.7%                   | 296,520                     |                            |                               |
| SANILAC    | 0.4%                                | \$21.72                | 30.3%                       | 31.2%                      | 39,241                             | 981,025    | 0.5%              | \$24.05                             | 33.5%                  | 20.9%                       | 32,072                     | 801,800                            | 0.4%    | \$19.66           | 27.4%                               | 3.7%                   | 117,058                     |                            |                               |
| SCHNCRFT.  | 0.1%                                | \$29.71                | 13.3%                       | 12.4%                      | 12,086                             | 302,150    | 0.1%              | \$35.24                             | 15.8%                  | 20.4%                       | 9,635                      | 240,875                            | 0.1%    | \$28.09           | 12.6%                               | -1.6%                  | 76,499                      |                            |                               |
| SHIAWASSE  | 0.6%                                | \$15.45                | 24.3%                       | -7.7%                      | 44,395                             | 1,109,875  | 0.5%              | \$15.60                             | 24.6%                  | -2.7%                       | 47,777                     | 1,194,425                          | 0.6%    | \$16.79           | 26.4%                               | -2.3%                  | 180,681                     |                            |                               |
| TUSCOLA    | 0.6%                                | \$20.07                | 24.2%                       | 19.0%                      | 45,604                             | 1,140,100  | 0.6%              | \$20.02                             | 24.2%                  | 5.0%                        | 46,548                     | 1,163,700                          | 0.6%    | \$20.43           | 24.7%                               | 6.7%                   | 188,765                     |                            |                               |
| VAN BUREN  | 0.7%                                | \$21.98                | 16.6%                       | 17.8%                      | 71,893                             | 1,797,325  | 0.9%              | \$26.90                             | 20.3%                  | 20.3%                       | 50,632                     | 1,265,800                          | 0.6%    | \$18.95           | 14.3%                               | -1.0%                  | 354,756                     |                            |                               |
| WASHTENAW  | 2.0%                                | \$14.98                | 7.4%                        | -1.0%                      | 155,070                            | 3,876,750  | 1.9%              | \$14.64                             | 7.2%                   | -10.8%                      | 150,748                    | 3,768,700                          | 1.9%    | \$14.24           | 7.0%                                | -12.1%                 | 2,151,615                   |                            |                               |
| WAYNE      | 21.7%                               | \$18.34                | 33.7%                       | 0.8%                       | 1,629,692                          | 40,742,300 | 19.8%             | \$17.43                             | 32.1%                  | -1.0%                       | 1,713,454                  | 42,836,350                         | 21.9%   | \$18.32           | 33.7%                               | 3.2%                   | 5,084,614                   |                            |                               |
| WEXFORD    | 0.4%                                | \$28.39                | 22.0%                       | 16.7%                      | 35,180                             | 879,500    | 0.4%              | \$35.04                             | 27.1%                  | 21.6%                       | 30,475                     | 761,875                            | 0.4%    | \$30.35           | 23.5%                               | 4.0%                   | 129,848                     |                            |                               |
| OUT/STATE  | 0.2%                                |                        | 19.9%                       | -54.8%                     | 13,628                             | 340,700    | 0.2%              |                                     | 17.8%                  | -60.1%                      | 12,044                     | 301,100                            | 0.2%    |                   | 15.7%                               | -68.1%                 | 76,579                      |                            |                               |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 |
|-----------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|
| TOTAL     | 100.0%                              |                        | 25.1%                       | 4.7%                       | 8,222,096                                     | 205,552,400       | 100.0%                              |                        | 26.1%                       | 5.3%                       | 7,830,075                                     | 195,751,875       | 100.0%                              |                        | 24.8%                       | 3.8%                       | 31,540,729                    |
| COUNTY AV | \$21.31                             |                        |                             |                            | 98,897                                        | 2,472,430         | \$22.16                             |                        |                             |                            | 94,193                                        | 2,354,829         | \$21.10                             |                        |                             |                            | 379,086                       |

| COUNTY    | TOTAL<br>SALES<br>REVENUES<br>1984 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES |
|-----------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|
| ALCONA    | 1,828,450                          | 11,023                                        | 275,575           | 0.1%                                | \$28.29                | 15.2%                       | 8.5%                       | 18,194                                        | 454,850           | 0.2%                                | \$46.70                | 25.1%                       | 6.0%                       | 25,495                                        | 637,375           | 0.3%                                | \$65.44                |
| ALGER     | 2,231,325                          | 18,888                                        | 472,200           | 0.3%                                | \$51.19                | 19.9%                       | 8.4%                       | 22,910                                        | 572,750           | 0.2%                                | \$62.09                | 24.1%                       | 11.6%                      | 32,183                                        | 804,575           | 0.4%                                | \$87.22                |
| ALLEGAN   | 7,386,225                          | 58,465                                        | 1,461,625         | 0.8%                                | \$17.92                | 18.2%                       | 10.2%                      | 89,894                                        | 2,247,350         | 0.9%                                | \$27.56                | 28.0%                       | 13.1%                      | 106,952                                       | 2,673,800         | 1.3%                                | \$32.79                |
| ALPENA    | 3,153,100                          | 28,994                                        | 724,850           | 0.4%                                | \$22.43                | 22.7%                       | 0.6%                       | 33,322                                        | 833,050           | 0.3%                                | \$25.78                | 26.1%                       | 3.8%                       | 32,325                                        | 808,125           | 0.4%                                | \$25.01                |
| ANTRIM    | 2,300,500                          | 10,007                                        | 250,175           | 0.1%                                | \$15.45                | 13.3%                       | -45.8%                     | 20,404                                        | 510,100           | 0.2%                                | \$31.50                | 27.1%                       | -6.8%                      | 28,855                                        | 721,375           | 0.3%                                | \$44.55                |
| AREMAC    | 2,151,275                          | 16,358                                        | 408,950           | 0.2%                                | \$27.81                | 17.9%                       | -7.7%                      | 23,733                                        | 593,325           | 0.2%                                | \$40.35                | 26.0%                       | 7.7%                       | 28,709                                        | 717,725           | 0.3%                                | \$48.80                |
| BARAGA    | 625,950                            | 5,607                                         | 140,175           | 0.1%                                | \$16.52                | 21.6%                       | 1.2%                       | 6,715                                         | 167,875           | 0.1%                                | \$19.79                | 25.9%                       | 1.0%                       | 7,299                                         | 182,475           | 0.1%                                | \$21.51                |
| BARRY     | 2,130,575                          | 19,348                                        | 483,700           | 0.3%                                | \$10.57                | 23.1%                       | -0.6%                      | 21,632                                        | 540,800           | 0.2%                                | \$11.81                | 25.8%                       | 3.4%                       | 21,996                                        | 549,900           | 0.3%                                | \$12.01                |
| BAY       | 10,362,300                         | 92,410                                        | 2,310,250         | 1.2%                                | \$19.27                | 23.0%                       | -9.4%                      | 103,703                                       | 2,592,575         | 1.0%                                | \$21.63                | 25.8%                       | -4.3%                      | 104,949                                       | 2,623,725         | 1.2%                                | \$21.89                |
| BENZIE    | 882,975                            | 6,230                                         | 155,750           | 0.1%                                | \$13.90                | 17.2%                       | 25.1%                      | 9,524                                         | 238,100           | 0.1%                                | \$21.25                | 26.3%                       | 3.5%                       | 14,003                                        | 350,075           | 0.2%                                | \$31.24                |
| BERRIEN   | 18,216,875                         | 151,138                                       | 3,778,450         | 2.0%                                | \$22.06                | 20.8%                       | -0.8%                      | 198,218                                       | 4,955,450         | 1.9%                                | \$28.93                | 27.3%                       | 5.0%                       | 206,663                                       | 5,166,575         | 2.4%                                | \$30.17                |
| BRAWCH    | 2,520,525                          | 20,686                                        | 517,150           | 0.3%                                | \$12.87                | 23.4%                       | -9.1%                      | 23,285                                        | 582,125           | 0.2%                                | \$14.49                | 26.3%                       | -13.5%                     | 21,967                                        | 549,175           | 0.3%                                | \$13.67                |
| CALHOUN   | 9,924,200                          | 100,785                                       | 2,519,625         | 1.3%                                | \$17.80                | 24.1%                       | 5.5%                       | 107,254                                       | 2,681,350         | 1.0%                                | \$18.94                | 25.7%                       | 9.6%                       | 103,658                                       | 2,591,450         | 1.2%                                | \$18.31                |
| CASS      | 4,840,850                          | 38,796                                        | 969,900           | 0.5%                                | \$19.59                | 20.9%                       | -6.6%                      | 49,765                                        | 1,244,125         | 0.5%                                | \$25.13                | 26.8%                       | -10.8%                     | 54,308                                        | 1,357,700         | 0.6%                                | \$27.43                |
| CHARLVX.  | 2,219,900                          | 15,602                                        | 390,050           | 0.2%                                | \$19.59                | 16.8%                       | 28.8%                      | 22,244                                        | 556,100           | 0.2%                                | \$27.93                | 24.0%                       | 0.7%                       | 36,645                                        | 916,125           | 0.4%                                | \$46.02                |
| CHEBOYGAN | 2,155,250                          | 20,100                                        | 502,500           | 0.3%                                | \$24.34                | 20.3%                       | 6.1%                       | 25,644                                        | 641,100           | 0.2%                                | \$31.05                | 25.9%                       | 14.9%                      | 31,519                                        | 787,975           | 0.4%                                | \$38.16                |
| CHIPPewa  | 3,695,700                          | 33,844                                        | 846,100           | 0.4%                                | \$29.15                | 19.7%                       | 14.0%                      | 41,600                                        | 1,040,000         | 0.4%                                | \$35.83                | 24.2%                       | 13.7%                      | 55,357                                        | 1,383,925         | 0.7%                                | \$47.67                |
| CLARE     | 2,595,450                          | 19,403                                        | 485,075           | 0.3%                                | \$20.36                | 20.2%                       | -15.6%                     | 23,714                                        | 592,850           | 0.2%                                | \$24.89                | 24.7%                       | -6.8%                      | 26,529                                        | 663,225           | 0.3%                                | \$27.84                |
| CLINTON   | 3,636,825                          | 34,214                                        | 855,350           | 0.5%                                | \$15.30                | 25.2%                       | -8.3%                      | 34,291                                        | 857,275           | 0.3%                                | \$15.34                | 25.2%                       | -6.0%                      | 32,055                                        | 801,375           | 0.4%                                | \$14.34                |
| CRAWFORD  | 1,668,975                          | 12,611                                        | 315,275           | 0.2%                                | \$33.31                | 18.6%                       | 9.3%                       | 16,930                                        | 423,250           | 0.2%                                | \$44.72                | 24.9%                       | 1.7%                       | 22,299                                        | 557,475           | 0.3%                                | \$58.90                |
| DELTA     | 5,491,925                          | 54,213                                        | 1,355,325         | 0.7%                                | \$34.80                | 22.8%                       | 5.9%                       | 53,482                                        | 1,337,050         | 0.5%                                | \$34.33                | 22.5%                       | 0.6%                       | 64,884                                        | 1,622,100         | 0.8%                                | \$41.65                |
| DICKINSON | 3,349,100                          | 30,675                                        | 766,875           | 0.4%                                | \$30.26                | 24.8%                       | 4.3%                       | 30,971                                        | 774,275           | 0.3%                                | \$30.55                | 25.1%                       | -10.0%                     | 31,878                                        | 796,950           | 0.4%                                | \$31.45                |
| EATON     | 4,962,950                          | 44,280                                        | 1,107,000         | 0.6%                                | \$12.53                | 24.3%                       | -9.5%                      | 50,068                                        | 1,251,700         | 0.5%                                | \$14.17                | 27.4%                       | 2.7%                       | 42,891                                        | 1,072,275         | 0.5%                                | \$12.14                |
| EMMET     | 6,549,650                          | 45,620                                        | 1,140,500         | 0.6%                                | \$49.60                | 14.6%                       | -0.5%                      | 67,330                                        | 1,683,250         | 0.7%                                | \$73.21                | 21.6%                       | 20.1%                      | 131,670                                       | 3,291,750         | 1.5%                                | \$143.17               |
| GENESSE   | 36,674,450                         | 373,453                                       | 9,336,325         | 5.0%                                | \$20.73                | 25.3%                       | -1.3%                      | 362,689                                       | 9,067,225         | 3.5%                                | \$20.13                | 24.5%                       | -1.6%                      | 357,436                                       | 8,935,900         | 4.2%                                | \$19.84                |
| GLADWIN   | 1,518,750                          | 11,708                                        | 292,700           | 0.2%                                | \$14.67                | 17.7%                       | -8.8%                      | 15,463                                        | 386,575           | 0.1%                                | \$19.37                | 23.4%                       | 4.4%                       | 21,279                                        | 531,975           | 0.3%                                | \$26.66                |
| GOGEBIC   | 2,219,925                          | 22,485                                        | 562,125           | 0.3%                                | \$28.55                | 25.1%                       | -4.8%                      | 20,848                                        | 521,200           | 0.2%                                | \$26.48                | 23.3%                       | 1.8%                       | 25,510                                        | 637,750           | 0.3%                                | \$32.40                |
| GR. TRAV. | 7,181,900                          | 67,342                                        | 1,683,550         | 0.9%                                | \$30.67                | 19.0%                       | 9.9%                       | 80,989                                        | 2,024,725         | 0.8%                                | \$36.88                | 22.8%                       | 22.3%                      | 122,701                                       | 3,067,525         | 1.4%                                | \$55.88                |



| COUNTY    | TOTAL<br>SALES<br>REVENUES<br>1984 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES |
|-----------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|
| GRATOIT   | 2,270,100                          | 20,840                                        | 521,000           | 0.3%                                | \$12.88                | 23.1%                       | -5.0%                      | 23,691                                        | 592,275           | 0.2%                                | \$14.64                | 26.2%                       | 4.2%                       | 23,176                                        | 579,400           | 0.3%                                | \$14.32                |
| HILLSDALE | 2,168,375                          | 20,981                                        | 524,525           | 0.3%                                | \$12.47                | 21.3%                       | 3.4%                       | 25,293                                        | 632,325           | 0.2%                                | \$15.03                | 25.6%                       | 22.3%                      | 26,917                                        | 672,925           | 0.3%                                | \$15.99                |
| HOUGHTON  | 4,541,000                          | 45,981                                        | 1,149,525         | 0.6%                                | \$30.35                | 25.3%                       | -0.5%                      | 44,707                                        | 1,117,675         | 0.4%                                | \$29.51                | 24.6%                       | -1.6%                      | 49,571                                        | 1,239,275         | 0.6%                                | \$32.72                |
| MUROM     | 3,228,875                          | 28,025                                        | 700,625           | 0.4%                                | \$19.22                | 21.5%                       | -6.5%                      | 29,101                                        | 727,525           | 0.3%                                | \$19.95                | 22.3%                       | -5.1%                      | 40,112                                        | 1,002,800         | 0.5%                                | \$27.50                |
| INGHAM    | 33,512,025                         | 355,844                                       | 8,896,100         | 4.7%                                | \$32.29                | 24.2%                       | 6.7%                       | 366,939                                       | 9,173,475         | 3.5%                                | \$33.30                | 25.0%                       | 12.1%                      | 355,113                                       | 8,877,825         | 4.2%                                | \$32.22                |
| IONIA     | 4,411,150                          | 30,197                                        | 754,925           | 0.4%                                | \$14.57                | 25.4%                       | -55.5%                     | 29,628                                        | 740,700           | 0.3%                                | \$14.30                | 24.9%                       | -18.9%                     | 29,605                                        | 740,125           | 0.3%                                | \$14.28                |
| IOSCO     | 3,108,850                          | 25,786                                        | 644,650           | 0.3%                                | \$22.74                | 19.2%                       | -23.6%                     | 31,277                                        | 781,925           | 0.3%                                | \$27.58                | 23.3%                       | 7.5%                       | 41,620                                        | 1,040,500         | 0.5%                                | \$36.70                |
| IRON      | 1,490,825                          | 14,295                                        | 357,375           | 0.2%                                | \$26.21                | 23.0%                       | -2.4%                      | 14,684                                        | 367,100           | 0.1%                                | \$26.92                | 23.7%                       | 0.9%                       | 16,999                                        | 424,975           | 0.2%                                | \$31.17                |
| ISABELLA  | 5,138,000                          | 47,577                                        | 1,189,425         | 0.6%                                | \$21.98                | 23.9%                       | -4.1%                      | 49,770                                        | 1,244,250         | 0.5%                                | \$22.99                | 25.0%                       | -2.5%                      | 51,635                                        | 1,290,875         | 0.6%                                | \$23.86                |
| JACKSON   | 11,921,275                         | 110,216                                       | 2,755,400         | 1.5%                                | \$18.19                | 22.6%                       | -4.9%                      | 123,707                                       | 3,092,675         | 1.2%                                | \$20.41                | 25.4%                       | -2.3%                      | 128,548                                       | 3,213,700         | 1.5%                                | \$21.21                |
| KALAMAZOO | 16,084,500                         | 162,121                                       | 4,053,025         | 2.2%                                | \$19.08                | 23.7%                       | 0.1%                       | 171,329                                       | 4,283,225         | 1.7%                                | \$20.17                | 25.1%                       | 4.5%                       | 167,840                                       | 4,196,000         | 2.0%                                | \$19.76                |
| KALKASKA  | 870,575                            | 6,556                                         | 163,900           | 0.1%                                | \$14.97                | 21.1%                       | -2.0%                      | 8,188                                         | 204,700           | 0.1%                                | \$18.69                | 26.4%                       | -12.2%                     | 9,512                                         | 237,800           | 0.1%                                | \$21.71                |
| KENT      | 36,242,425                         | 369,351                                       | 9,233,775         | 4.9%                                | \$20.77                | 24.2%                       | -0.5%                      | 374,426                                       | 9,360,650         | 3.6%                                | \$21.06                | 24.5%                       | 6.1%                       | 373,982                                       | 9,349,550         | 4.4%                                | \$21.03                |
| KEVEENAW  | 196,500                            | 1,790                                         | 44,750            | 0.0%                                | \$22.80                | 19.6%                       | 8.5%                       | 2,291                                         | 57,275            | 0.0%                                | \$29.18                | 25.1%                       | 13.4%                      | 2,860                                         | 71,500            | 0.0%                                | \$36.42                |
| LAKE      | 2,158,050                          | 12,067                                        | 301,675           | 0.2%                                | \$39.12                | 17.6%                       | -27.9%                     | 15,562                                        | 389,050           | 0.2%                                | \$50.45                | 22.6%                       | -25.0%                     | 17,739                                        | 443,475           | 0.2%                                | \$57.51                |
| LAPEER    | 3,797,475                          | 39,383                                        | 984,575           | 0.5%                                | \$14.06                | 23.8%                       | 4.9%                       | 43,451                                        | 1,086,275         | 0.4%                                | \$15.51                | 26.3%                       | 13.9%                      | 41,199                                        | 1,029,975         | 0.5%                                | \$14.71                |
| LEELANAU  | 1,795,750                          | 11,415                                        | 285,375           | 0.2%                                | \$20.37                | 17.7%                       | 2.5%                       | 15,197                                        | 379,925           | 0.1%                                | \$27.12                | 23.5%                       | -7.6%                      | 24,234                                        | 605,850           | 0.3%                                | \$43.25                |
| LENAMEE   | 7,239,750                          | 72,725                                        | 1,818,125         | 1.0%                                | \$20.21                | 24.0%                       | 4.4%                       | 75,473                                        | 1,886,825         | 0.7%                                | \$20.98                | 24.9%                       | 5.0%                       | 77,192                                        | 1,929,800         | 0.9%                                | \$21.45                |
| LIV.      | 4,157,200                          | 42,574                                        | 1,064,350         | 0.6%                                | \$10.61                | 22.1%                       | 14.1%                      | 49,183                                        | 1,229,575         | 0.5%                                | \$12.26                | 25.5%                       | 16.0%                      | 51,831                                        | 1,295,775         | 0.6%                                | \$12.92                |
| LUCE      | 394,375                            | 4,085                                         | 102,125           | 0.1%                                | \$15.34                | 22.7%                       | 19.7%                      | 3,421                                         | 85,525            | 0.0%                                | \$12.84                | 19.0%                       | -3.1%                      | 4,969                                         | 124,225           | 0.1%                                | \$18.66                |
| MACKINAC  | 2,434,200                          | 7,387                                         | 184,675           | 0.1%                                | \$18.14                | 6.5%                        | 1.7%                       | 28,648                                        | 716,200           | 0.3%                                | \$70.37                | 25.1%                       | 26.7%                      | 60,937                                        | 1,523,425         | 0.7%                                | \$149.68               |
| MACOMB    | 70,521,625                         | 737,217                                       | 18,430,425        | 9.8%                                | \$26.53                | 23.7%                       | 11.1%                      | 794,694                                       | 19,867,350        | 7.7%                                | \$28.60                | 25.6%                       | 9.6%                       | 769,201                                       | 19,230,025        | 9.0%                                | \$27.69                |
| MANISTEE  | 3,517,300                          | 27,451                                        | 686,275           | 0.4%                                | \$29.81                | 19.2%                       | -5.8%                      | 36,213                                        | 905,325           | 0.4%                                | \$39.33                | 25.3%                       | -1.4%                      | 44,940                                        | 1,123,500         | 0.5%                                | \$48.81                |
| MARQUETTE | 6,204,000                          | 62,271                                        | 1,556,775         | 0.8%                                | \$21.01                | 22.0%                       | 6.3%                       | 72,777                                        | 1,819,425         | 0.7%                                | \$24.55                | 25.7%                       | 25.2%                      | 76,985                                        | 1,924,625         | 0.9%                                | \$25.97                |
| MASON     | 2,797,700                          | 24,450                                        | 611,250           | 0.3%                                | \$23.18                | 21.0%                       | 0.3%                       | 27,977                                        | 699,425           | 0.3%                                | \$26.53                | 24.1%                       | 2.6%                       | 34,538                                        | 863,450           | 0.4%                                | \$32.75                |
| MECOSTA   | 3,954,375                          | 36,348                                        | 908,700           | 0.5%                                | \$24.59                | 24.7%                       | -3.2%                      | 36,018                                        | 900,450           | 0.3%                                | \$24.36                | 24.5%                       | 0.2%                       | 36,303                                        | 907,575           | 0.4%                                | \$24.55                |
| MENOMINEE | 3,279,125                          | 33,625                                        | 840,625           | 0.4%                                | \$32.08                | 23.7%                       | 13.6%                      | 35,047                                        | 876,175           | 0.3%                                | \$33.44                | 24.7%                       | 7.8%                       | 35,947                                        | 898,675           | 0.4%                                | \$34.30                |
| MIDLAND   | 3,953,025                          | 39,032                                        | 975,800           | 0.5%                                | \$13.26                | 24.7%                       | 0.5%                       | 40,329                                        | 1,008,225         | 0.4%                                | \$13.70                | 25.5%                       | -4.4%                      | 38,401                                        | 960,025           | 0.5%                                | \$13.05                |

| COUNTY     | TOTAL<br>SALES<br>REVENUES<br>1984 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES |
|------------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|
| WISSAUKEE  | 1,004,100                          | 6,994                                         | 174,850           | 0.1%                                | \$17.47      | 18.9%                       | 3.1%                       | 9,992                                         | 249,800           | 0.1%                                | \$24.96      | 27.0%                       | -6.1%                      | 10,660                                        | 266,500           | 0.1%                                | \$26.63      |
| MONROE     | 9,239,500                          | 81,508                                        | 2,037,700         | 1.1%                                | \$15.13      | 22.2%                       | -7.9%                      | 89,772                                        | 2,244,300         | 0.9%                                | \$16.67      | 24.5%                       | -5.8%                      | 98,108                                        | 2,452,700         | 1.2%                                | \$18.21      |
| MONTCALM   | 3,509,250                          | 34,363                                        | 859,075           | 0.5%                                | \$18.06      | 21.9%                       | 5.8%                       | 38,409                                        | 960,225           | 0.4%                                | \$20.19      | 24.5%                       | 7.4%                       | 41,604                                        | 1,040,100         | 0.5%                                | \$21.87      |
| MONTH.     | 1,125,575                          | 7,618                                         | 190,450           | 0.1%                                | \$25.42      | 15.9%                       | -12.7%                     | 10,749                                        | 268,725           | 0.1%                                | \$35.87      | 22.4%                       | 5.8%                       | 16,730                                        | 418,250           | 0.2%                                | \$55.83      |
| MUSKEGON   | 11,372,800                         | 131,840                                       | 3,296,000         | 1.8%                                | \$20.92      | 24.6%                       | 23.5%                      | 133,426                                       | 3,335,650         | 1.3%                                | \$21.17      | 24.9%                       | 21.5%                      | 133,633                                       | 3,340,825         | 1.6%                                | \$21.20      |
| NEWAYGO    | 2,436,625                          | 20,087                                        | 502,175           | 0.3%                                | \$14.38      | 19.7%                       | 3.0%                       | 27,915                                        | 697,875           | 0.3%                                | \$19.99      | 27.4%                       | 12.7%                      | 28,865                                        | 721,625           | 0.3%                                | \$20.67      |
| OAKLAND    | 96,126,550                         | 864,148                                       | 21,603,700        | 11.5%                               | \$21.35      | 24.4%                       | -6.7%                      | 889,079                                       | 22,226,975        | 8.6%                                | \$21.97      | 25.1%                       | -7.8%                      | 859,826                                       | 21,495,650        | 10.1%                               | \$21.25      |
| OCEANA     | 2,210,400                          | 15,435                                        | 385,875           | 0.2%                                | \$17.54      | 16.8%                       | -2.9%                      | 23,849                                        | 596,225           | 0.2%                                | \$27.10      | 25.9%                       | -0.6%                      | 30,564                                        | 764,100           | 0.4%                                | \$34.73      |
| OGENAW     | 1,128,125                          | 8,742                                         | 218,550           | 0.1%                                | \$13.30      | 20.3%                       | -27.3%                     | 10,479                                        | 261,975           | 0.1%                                | \$15.94      | 24.4%                       | 2.2%                       | 10,926                                        | 273,150           | 0.1%                                | \$16.62      |
| ONTONAGON  | 1,510,650                          | 13,876                                        | 346,900           | 0.2%                                | \$35.18      | 20.8%                       | 20.3%                      | 14,445                                        | 361,125           | 0.1%                                | \$36.62      | 21.6%                       | 6.7%                       | 20,058                                        | 501,450           | 0.2%                                | \$50.85      |
| OSCEOLA    | 1,332,625                          | 12,989                                        | 324,725           | 0.2%                                | \$17.16      | 22.0%                       | 19.5%                      | 15,951                                        | 398,775           | 0.2%                                | \$21.07      | 27.0%                       | 17.6%                      | 14,203                                        | 355,075           | 0.2%                                | \$18.76      |
| OSCODA     | 554,000                            | 5,051                                         | 126,275           | 0.1%                                | \$18.41      | 19.2%                       | -6.5%                      | 5,449                                         | 136,225           | 0.1%                                | \$19.86      | 20.7%                       | -8.3%                      | 7,084                                         | 177,100           | 0.1%                                | \$25.82      |
| OTSEGO     | 1,310,850                          | 12,664                                        | 316,600           | 0.2%                                | \$21.12      | 21.4%                       | 3.3%                       | 13,727                                        | 343,175           | 0.1%                                | \$22.89      | 23.2%                       | 7.6%                       | 17,756                                        | 443,900           | 0.2%                                | \$29.61      |
| OTTAWA     | 8,081,375                          | 73,614                                        | 1,840,350         | 1.0%                                | \$11.71      | 22.6%                       | -0.8%                      | 86,664                                        | 2,166,600         | 0.8%                                | \$13.78      | 26.6%                       | 7.4%                       | 91,536                                        | 2,288,400         | 1.1%                                | \$14.56      |
| PRES. IS.  | 1,868,475                          | 18,387                                        | 459,675           | 0.2%                                | \$32.22      | 24.0%                       | 5.1%                       | 18,092                                        | 452,300           | 0.2%                                | \$31.70      | 23.6%                       | 7.5%                       | 20,800                                        | 520,000           | 0.2%                                | \$36.45      |
| ROSCOMMON  | 3,142,825                          | 26,549                                        | 663,725           | 0.4%                                | \$40.54      | 20.0%                       | 2.2%                       | 30,811                                        | 770,275           | 0.3%                                | \$47.04      | 23.2%                       | 3.4%                       | 43,922                                        | 1,098,050         | 0.5%                                | \$67.06      |
| SAGINAW    | 19,752,050                         | 192,231                                       | 4,805,775         | 2.6%                                | \$21.07      | 23.7%                       | -1.4%                      | 210,284                                       | 5,257,100         | 2.0%                                | \$23.05      | 25.9%                       | 6.0%                       | 199,325                                       | 4,983,125         | 2.3%                                | \$21.85      |
| ST. CLAIR  | 11,081,475                         | 93,977                                        | 2,349,425         | 1.2%                                | \$16.93      | 20.2%                       | -4.9%                      | 119,109                                       | 2,977,725         | 1.2%                                | \$21.45      | 25.7%                       | 1.8%                       | 136,525                                       | 3,413,125         | 1.6%                                | \$24.59      |
| ST. JOSEPH | 8,468,800                          | 74,277                                        | 1,856,925         | 1.0%                                | \$33.11      | 20.9%                       | 0.9%                       | 95,129                                        | 2,378,225         | 0.9%                                | \$42.41      | 26.8%                       | 8.7%                       | 101,239                                       | 2,530,975         | 1.2%                                | \$45.13      |
| SAHILAC    | 3,453,775                          | 32,483                                        | 812,075           | 0.4%                                | \$19.91      | 23.2%                       | 3.5%                       | 36,189                                        | 904,725           | 0.3%                                | \$22.18      | 25.9%                       | 2.1%                       | 38,008                                        | 950,200           | 0.4%                                | \$23.30      |
| SCHCRFT.   | 1,055,325                          | 9,963                                         | 249,075           | 0.1%                                | \$29.05      | 22.9%                       | -3.3%                      | 10,079                                        | 251,975           | 0.1%                                | \$29.38      | 23.2%                       | -1.1%                      | 12,091                                        | 302,275           | 0.1%                                | \$35.25      |
| SHIWAASSE  | 4,518,075                          | 49,874                                        | 1,246,850         | 0.7%                                | \$17.53      | 25.7%                       | 11.9%                      | 50,040                                        | 1,251,000         | 0.5%                                | \$17.59      | 25.8%                       | 13.8%                      | 47,157                                        | 1,178,925         | 0.6%                                | \$16.57      |
| TUSCOLA    | 4,560,450                          | 45,644                                        | 1,141,100         | 0.6%                                | \$20.03      | 24.0%                       | 2.5%                       | 47,708                                        | 1,192,700         | 0.5%                                | \$20.94      | 25.1%                       | 4.4%                       | 48,172                                        | 1,204,300         | 0.6%                                | \$21.14      |
| VAN BUREN  | 5,804,350                          | 46,615                                        | 1,165,375         | 0.6%                                | \$17.44      | 20.2%                       | -8.4%                      | 58,247                                        | 1,456,175         | 0.6%                                | \$21.79      | 25.2%                       | -0.9%                      | 69,476                                        | 1,736,900         | 0.8%                                | \$26.00      |
| WASHTENAW  | 15,948,550                         | 156,655                                       | 3,916,375         | 2.1%                                | \$14.79      | 23.7%                       | -9.7%                      | 161,501                                       | 4,037,525         | 1.6%                                | \$15.25      | 24.5%                       | 1.8%                       | 175,618                                       | 4,390,450         | 2.1%                                | \$16.58      |
| WAYNE      | 168,639,075                        | 1,696,583                                     | 42,364,575        | 22.5%                               | \$18.12      | 23.7%                       | 0.4%                       | 1,815,574                                     | 45,389,350        | 17.6%                               | \$19.41      | 25.4%                       | 5.8%                       | 1,755,184                                     | 43,879,600        | 20.6%                               | \$18.77      |
| WEXFORD    | 3,009,125                          | 29,597                                        | 739,925           | 0.4%                                | \$29.48      | 23.2%                       | 13.0%                      | 33,370                                        | 834,250           | 0.3%                                | \$33.23      | 26.2%                       | 17.0%                      | 35,699                                        | 892,475           | 0.4%                                | \$35.55      |
| OUT/STATE  | 1,914,475                          | 14,648                                        | 366,200           | 0.2%                                |              | 0.4%                        | -58.9%                     | 2,144,462                                     | 53,611,550        | 20.7%                               |              | 63.3%                       | 13986.1%                   | 20,034                                        | 500,850           | 0.2%                                |              |

| COUNTY    | TOTAL<br>SALES<br>REVENUES<br>1984 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)<br>85(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)<br>85(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES |
|-----------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|
| TOTAL     | 788,023,550                        | 7,528,287                                     | 188,207,175       | 100.0%                              |                        | 21.0%                       | -0.4%                    | 10,344,338                                    | 258,608,450       | 100.0%                              |                        | 28.8%                       | 30.8%                    | 8,508,724                                     | 212,718,100       | 100.0%                              |                        |
| COUNTY AV | 9,471,194                          | 90,526                                        | 2,263,144         |                                     | \$20.28                |                             |                          | 98,794                                        | 2,469,842         |                                     | \$22.13                |                             |                          | 102,273                                       | 2,556,834         |                                     | \$22.91                |

| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)TO<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)TO<br>86(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(2) |
|-----------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|
| ALCONA    | 35.2%                       | -6.2%                      | 17,674                                        | 441,850           | 0.2%                                | \$45.36                | 24.4%                       | -5.1%                      | 72,386                             | 1,809,650                          | 12,300                                        | 307,500           | 0.2%                                | \$31.57                | 15.0%                       | 11.6%                      | 19,575                                        |
| ALGER     | 33.9%                       | 3.1%                       | 21,021                                        | 525,525           | 0.2%                                | \$56.97                | 22.1%                       | 4.6%                       | 95,002                             | 2,375,050                          | 14,911                                        | 372,775           | 0.2%                                | \$40.41                | 20.1%                       | -21.1%                     | 17,911                                        |
| ALLEGAN   | 33.3%                       | 4.0%                       | 65,732                                        | 1,643,300         | 0.7%                                | \$20.15                | 20.5%                       | 9.5%                       | 321,043                            | 8,026,075                          | 59,328                                        | 1,483,200         | 0.8%                                | \$18.19                | 17.7%                       | 1.5%                       | 91,836                                        |
| ALPENA    | 25.3%                       | 1.5%                       | 32,997                                        | 824,925           | 0.3%                                | \$25.53                | 25.9%                       | -1.1%                      | 127,638                            | 3,190,950                          | 26,855                                        | 671,375           | 0.3%                                | \$20.78                | 23.1%                       | -7.4%                      | 29,561                                        |
| ANTRIM    | 38.3%                       | -12.6%                     | 16,045                                        | 401,125           | 0.2%                                | \$24.77                | 21.3%                       | -14.0%                     | 75,311                             | 1,882,775                          | 13,430                                        | 335,750           | 0.2%                                | \$20.73                | 16.8%                       | 34.2%                      | 19,977                                        |
| ARENAC    | 31.5%                       | 9.1%                       | 22,401                                        | 560,025           | 0.2%                                | \$38.08                | 24.6%                       | 12.2%                      | 91,201                             | 2,280,025                          | 17,516                                        | 437,900           | 0.2%                                | \$29.78                | 21.0%                       | 7.1%                       | 22,338                                        |
| BARAGA    | 28.1%                       | -0.7%                      | 6,338                                         | 158,450           | 0.1%                                | \$18.68                | 24.4%                       | 15.3%                      | 25,959                             | 648,975                            | 4,800                                         | 120,000           | 0.1%                                | \$14.14                | 18.8%                       | -14.4%                     | 6,739                                         |
| BARRY     | 26.2%                       | -11.3%                     | 20,956                                        | 523,900           | 0.2%                                | \$11.44                | 25.0%                       | 4.6%                       | 83,932                             | 2,098,300                          | 19,488                                        | 487,200           | 0.2%                                | \$10.64                | 23.8%                       | 0.7%                       | 20,136                                        |
| BAY       | 26.1%                       | -3.7%                      | 101,426                                       | 2,535,650         | 1.1%                                | \$21.15                | 25.2%                       | 6.6%                       | 402,488                            | 10,062,200                         | 98,093                                        | 2,452,325         | 1.3%                                | \$20.46                | 24.2%                       | 6.1%                       | 106,225                                       |
| BENZIE    | 38.7%                       | 2.5%                       | 6,399                                         | 159,975           | 0.1%                                | \$14.28                | 17.7%                       | -14.4%                     | 36,156                             | 903,900                            | 3,070                                         | 76,750            | 0.0%                                | \$6.85                 | 10.6%                       | -50.7%                     | 7,595                                         |
| BERRIEN   | 28.5%                       | -4.0%                      | 169,364                                       | 4,234,100         | 1.8%                                | \$24.72                | 23.3%                       | -1.8%                      | 725,383                            | 18,134,575                         | 152,817                                       | 3,820,425         | 2.0%                                | \$22.31                | 21.9%                       | 1.1%                       | 179,154                                       |
| BRANCH    | 24.9%                       | -20.4%                     | 22,447                                        | 561,175           | 0.2%                                | \$13.96                | 25.4%                       | -4.8%                      | 88,385                             | 2,209,625                          | 24,760                                        | 619,000           | 0.3%                                | \$15.40                | 23.5%                       | 19.7%                      | 28,557                                        |
| CALHOUN   | 24.8%                       | -0.3%                      | 106,095                                       | 2,652,375         | 1.1%                                | \$18.74                | 25.4%                       | 6.6%                       | 417,792                            | 10,444,800                         | 97,603                                        | 2,440,075         | 1.2%                                | \$17.24                | 23.7%                       | -3.2%                      | 104,302                                       |
| CASS      | 29.3%                       | -3.4%                      | 42,557                                        | 1,063,925         | 0.4%                                | \$21.49                | 23.0%                       | 6.1%                       | 185,426                            | 4,635,650                          | 41,346                                        | 1,033,650         | 0.5%                                | \$20.88                | 20.4%                       | 6.6%                       | 54,863                                        |
| CHARLVX.  | 39.5%                       | -1.8%                      | 18,235                                        | 455,875           | 0.2%                                | \$22.90                | 19.7%                       | 5.5%                       | 92,726                             | 2,318,150                          | 15,562                                        | 389,050           | 0.2%                                | \$19.54                | 16.1%                       | -0.3%                      | 25,399                                        |
| CHEBOYGAN | 31.8%                       | 16.2%                      | 21,831                                        | 545,775           | 0.2%                                | \$26.43                | 22.0%                       | 22.5%                      | 99,094                             | 2,477,350                          | 18,159                                        | 453,975           | 0.2%                                | \$21.99                | 20.9%                       | -9.7%                      | 22,527                                        |
| CHIPPEWA  | 32.2%                       | 17.8%                      | 41,358                                        | 1,033,950         | 0.4%                                | \$35.62                | 24.0%                       | 19.8%                      | 172,159                            | 4,303,975                          | 34,106                                        | 852,650           | 0.4%                                | \$29.37                | 20.1%                       | 0.8%                       | 42,187                                        |
| CLARE     | 27.7%                       | -6.1%                      | 26,192                                        | 654,800           | 0.3%                                | \$27.49                | 27.3%                       | -3.4%                      | 95,838                             | 2,395,950                          | 21,471                                        | 536,775           | 0.3%                                | \$22.53                | 21.3%                       | 10.7%                      | 24,711                                        |
| CLINTON   | 23.6%                       | -11.5%                     | 35,299                                        | 882,475           | 0.4%                                | \$15.79                | 26.0%                       | -0.6%                      | 135,859                            | 3,396,475                          | 34,832                                        | 870,800           | 0.4%                                | \$15.58                | 24.7%                       | 1.8%                       | 34,670                                        |
| CRAWFORD  | 32.8%                       | -3.8%                      | 16,042                                        | 401,050           | 0.2%                                | \$42.37                | 23.6%                       | 4.2%                       | 67,882                             | 1,697,050                          | 13,398                                        | 334,950           | 0.2%                                | \$35.39                | 17.8%                       | 6.2%                       | 17,668                                        |
| DELTA     | 27.3%                       | 12.8%                      | 65,047                                        | 1,626,175         | 0.7%                                | \$41.75                | 27.4%                       | 12.5%                      | 237,626                            | 5,940,650                          | 56,007                                        | 1,400,175         | 0.7%                                | \$35.95                | 23.3%                       | 3.3%                       | 60,553                                        |
| DICKINSON | 25.8%                       | -10.6%                     | 29,973                                        | 749,325           | 0.3%                                | \$29.57                | 24.3%                       | -13.1%                     | 123,497                            | 3,087,425                          | 30,163                                        | 754,075           | 0.4%                                | \$29.76                | 24.1%                       | -1.7%                      | 30,440                                        |
| EATON     | 23.5%                       | -11.9%                     | 45,229                                        | 1,130,725         | 0.5%                                | \$12.80                | 24.8%                       | -13.2%                     | 182,468                            | 4,561,700                          | 43,715                                        | 1,092,875         | 0.6%                                | \$12.37                | 26.8%                       | -1.3%                      | 40,952                                        |
| EMMET     | 42.1%                       | 22.2%                      | 67,768                                        | 1,694,200         | 0.7%                                | \$73.69                | 21.7%                       | 29.5%                      | 312,388                            | 7,809,700                          | 63,958                                        | 1,598,950         | 0.8%                                | \$69.54                | 17.4%                       | 40.2%                      | 75,096                                        |
| GENESSE   | 24.2%                       | 0.3%                       | 384,781                                       | 9,619,525         | 4.0%                                | \$21.36                | 26.0%                       | 5.9%                       | 1,478,359                          | 36,958,975                         | 367,511                                       | 9,187,775         | 4.7%                                | \$20.40                | 24.5%                       | -1.6%                      | 369,748                                       |
| GLADWIN   | 32.2%                       | 18.0%                      | 17,557                                        | 438,925           | 0.2%                                | \$21.99                | 26.6%                       | 16.4%                      | 66,007                             | 1,650,175                          | 13,551                                        | 338,775           | 0.2%                                | \$16.98                | 18.9%                       | 15.7%                      | 18,506                                        |
| GOGEIC    | 28.5%                       | 7.2%                       | 20,613                                        | 515,325           | 0.2%                                | \$26.18                | 23.0%                       | -1.2%                      | 89,456                             | 2,236,400                          | 23,201                                        | 580,025           | 0.3%                                | \$29.46                | 25.2%                       | 3.2%                       | 22,050                                        |
| GR. TRAV. | 34.5%                       | 28.8%                      | 84,145                                        | 2,103,625         | 0.9%                                | \$38.32                | 23.7%                       | 30.3%                      | 355,177                            | 8,879,425                          | 73,768                                        | 1,844,200         | 0.9%                                | \$33.59                | 7.1%                        | 9.5%                       | 83,400                                        |

| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)TO<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)TO<br>86(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(2) |
|-----------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|
| GRATOIT   | 25.6%                       | -2.7%                      | 22,696                                        | 567,400           | 0.2%                                | \$14.03                | 25.1%                       | 1.8%                       | 90,403                             | 2,260,075                          | 23,712                                        | 592,800           | 0.3%                                | \$14.66                | 23.6%                       | 13.8%                      | 24,103                                        |
| HILLSDALE | 27.3%                       | 19.1%                      | 25,536                                        | 638,400           | 0.3%                                | \$15.17                | 25.9%                       | 10.3%                      | 98,727                             | 2,468,175                          | 22,438                                        | 560,950           | 0.3%                                | \$13.33                | 22.2%                       | 6.9%                       | 24,592                                        |
| HOUGHTON  | 27.3%                       | 6.2%                       | 41,205                                        | 1,030,125         | 0.4%                                | \$27.20                | 22.7%                       | -4.9%                      | 181,464                            | 4,536,600                          | 37,974                                        | 949,350           | 0.5%                                | \$25.07                | 23.1%                       | -17.4%                     | 38,998                                        |
| MUROM     | 30.8%                       | 20.8%                      | 33,063                                        | 826,575           | 0.3%                                | \$22.67                | 25.4%                       | -6.3%                      | 130,301                            | 3,257,525                          | 28,529                                        | 713,225           | 0.4%                                | \$19.56                | 21.0%                       | 1.8%                       | 34,652                                        |
| INGHAM    | 24.2%                       | 7.9%                       | 391,815                                       | 9,795,375         | 4.1%                                | \$35.55                | 26.7%                       | 11.8%                      | 1,469,711                          | 36,742,775                         | 368,915                                       | 9,222,875         | 4.7%                                | \$33.47                | 24.2%                       | 3.7%                       | 384,289                                       |
| IONIA     | 24.9%                       | -27.0%                     | 29,543                                        | 738,575           | 0.3%                                | \$14.25                | 24.8%                       | -6.0%                      | 118,973                            | 2,974,325                          | 25,431                                        | 635,775           | 0.3%                                | \$12.27                | 23.0%                       | -15.8%                     | 28,424                                        |
| IOSCO     | 31.0%                       | 16.0%                      | 35,791                                        | 894,775           | 0.4%                                | \$31.56                | 26.6%                       | 39.7%                      | 134,474                            | 3,361,850                          | 31,185                                        | 779,625           | 0.4%                                | \$27.50                | 20.5%                       | 20.9%                      | 37,585                                        |
| IRON      | 27.4%                       | 13.0%                      | 16,084                                        | 402,100           | 0.2%                                | \$29.49                | 25.9%                       | 4.4%                       | 62,062                             | 1,551,550                          | 14,843                                        | 371,075           | 0.2%                                | \$27.21                | 23.7%                       | 3.8%                       | 13,709                                        |
| ISABELLA  | 25.9%                       | 5.1%                       | 50,141                                        | 1,253,525         | 0.5%                                | \$23.17                | 25.2%                       | -10.0%                     | 199,123                            | 4,978,075                          | 45,695                                        | 1,142,375         | 0.6%                                | \$21.11                | 23.4%                       | -4.0%                      | 50,502                                        |
| JACKSON   | 26.4%                       | 4.3%                       | 124,544                                       | 3,113,600         | 1.3%                                | \$20.55                | 25.6%                       | 12.2%                      | 487,015                            | 12,175,375                         | 113,470                                       | 2,836,750         | 1.4%                                | \$18.73                | 22.8%                       | 3.0%                       | 128,748                                       |
| KALAMAZOO | 24.5%                       | 8.2%                       | 182,532                                       | 4,563,300         | 1.9%                                | \$21.49                | 26.7%                       | 12.4%                      | 683,822                            | 17,095,550                         | 167,151                                       | 4,178,775         | 2.1%                                | \$19.68                | 23.4%                       | 3.1%                       | 178,845                                       |
| KALKASKA  | 30.7%                       | -14.2%                     | 6,745                                         | 168,625           | 0.1%                                | \$15.40                | 21.8%                       | -12.6%                     | 31,001                             | 775,025                            | 5,303                                         | 132,575           | 0.1%                                | \$12.11                | 19.4%                       | -19.1%                     | 7,014                                         |
| KENT      | 24.5%                       | 7.6%                       | 409,819                                       | 10,245,475        | 4.3%                                | \$23.05                | 26.8%                       | 8.4%                       | 1,527,578                          | 38,189,450                         | 389,017                                       | 9,725,425         | 5.0%                                | \$21.88                | 24.0%                       | 5.3%                       | 399,868                                       |
| KEWEENAW  | 31.4%                       | 27.7%                      | 2,171                                         | 54,275            | 0.0%                                | \$27.65                | 23.8%                       | 11.3%                      | 9,112                              | 227,800                            | 2,277                                         | 56,925            | 0.0%                                | \$29.00                | 26.8%                       | 27.2%                      | 2,277                                         |
| LAKE      | 25.8%                       | -30.8%                     | 23,384                                        | 584,600           | 0.2%                                | \$75.81                | 34.0%                       | 0.8%                       | 68,752                             | 1,718,800                          | 17,975                                        | 449,375           | 0.2%                                | \$58.28                | 19.3%                       | 49.0%                      | 22,687                                        |
| LAPEER    | 24.9%                       | 4.9%                       | 41,477                                        | 1,036,925         | 0.4%                                | \$14.81                | 25.1%                       | 12.3%                      | 165,510                            | 4,137,750                          | 39,141                                        | 978,525           | 0.5%                                | \$13.97                | 23.5%                       | -0.6%                      | 43,455                                        |
| LEELANAU  | 37.5%                       | -21.3%                     | 13,736                                        | 343,400           | 0.1%                                | \$24.52                | 21.3%                       | 2.1%                       | 64,582                             | 1,614,550                          | 12,726                                        | 318,150           | 0.2%                                | \$22.71                | 15.1%                       | 11.5%                      | 19,604                                        |
| LENAMEE   | 25.5%                       | 5.9%                       | 77,389                                        | 1,934,725         | 0.8%                                | \$21.51                | 25.6%                       | 3.0%                       | 302,779                            | 7,569,475                          | 72,962                                        | 1,824,050         | 0.9%                                | \$20.28                | 24.1%                       | 0.3%                       | 77,539                                        |
| LIV.      | 26.9%                       | 15.4%                      | 49,426                                        | 1,235,650         | 0.5%                                | \$12.32                | 25.6%                       | 18.7%                      | 193,014                            | 4,825,350                          | 46,168                                        | 1,154,200         | 0.6%                                | \$11.51                | 21.3%                       | 8.4%                       | 52,061                                        |
| LUCE      | 27.6%                       | -2.9%                      | 5,498                                         | 137,450           | 0.1%                                | \$20.64                | 30.6%                       | 48.2%                      | 17,973                             | 449,325                            | 4,526                                         | 113,150           | 0.1%                                | \$16.99                | 23.0%                       | 10.8%                      | 4,034                                         |
| MACKINAC  | 53.5%                       | 10.8%                      | 16,966                                        | 424,150           | 0.2%                                | \$41.67                | 14.9%                       | 35.5%                      | 113,938                            | 2,848,450                          | 9,742                                         | 243,550           | 0.1%                                | \$23.93                | 7.7%                        | 31.9%                      | 30,416                                        |
| MACOMB    | 24.7%                       | 7.3%                       | 808,055                                       | 20,201,375        | 8.5%                                | \$29.08                | 26.0%                       | 12.9%                      | 3,109,167                          | 77,729,175                         | 789,218                                       | 19,730,450        | 10.1%                               | \$28.41                | 24.5%                       | 7.1%                       | 838,771                                       |
| MANISTEE  | 31.4%                       | 3.9%                       | 34,420                                        | 860,500           | 0.4%                                | \$37.38                | 24.1%                       | 9.1%                       | 143,024                            | 3,575,600                          | 26,758                                        | 668,950           | 0.3%                                | \$29.06                | 17.8%                       | -2.5%                      | 37,541                                        |
| MARQUETTE | 27.2%                       | 13.3%                      | 70,783                                        | 1,769,575         | 0.7%                                | \$23.88                | 25.0%                       | 11.5%                      | 282,816                            | 7,070,400                          | 71,188                                        | 1,779,700         | 0.9%                                | \$24.02                | 21.9%                       | 14.3%                      | 77,940                                        |
| MASON     | 29.7%                       | 9.7%                       | 29,278                                        | 731,950           | 0.3%                                | \$27.76                | 25.2%                       | 1.8%                       | 116,243                            | 2,906,075                          | 26,208                                        | 655,200           | 0.3%                                | \$24.85                | 21.8%                       | 7.2%                       | 29,301                                        |
| MECOSTA   | 24.7%                       | -12.5%                     | 38,283                                        | 957,075           | 0.4%                                | \$25.89                | 26.1%                       | -11.3%                     | 146,952                            | 3,673,800                          | 32,186                                        | 804,650           | 0.4%                                | \$21.77                | 23.0%                       | -11.5%                     | 33,212                                        |
| MEMONINEE | 25.3%                       | 6.5%                       | 37,245                                        | 931,125           | 0.4%                                | \$35.54                | 26.3%                       | 5.5%                       | 141,864                            | 3,546,600                          | 33,837                                        | 845,925           | 0.4%                                | \$32.29                | 25.0%                       | 0.6%                       | 38,267                                        |
| MIDLAND   | 24.3%                       | -0.6%                      | 40,316                                        | 1,007,900         | 0.4%                                | \$13.70                | 25.5%                       | 4.9%                       | 158,078                            | 3,951,950                          | 37,363                                        | 934,075           | 0.5%                                | \$12.70                | 23.5%                       | -4.3%                      | 39,818                                        |

| COUNTY     | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)TO<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)TO<br>86(1) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(2) |
|------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------------|-----------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------------------|
| MISSAUKEE  | 28.8%                       | -19.6%                     | 9,396                                         | 234,900           | 0.1%                                | \$23.47                | 25.4%                       | -0.9%                      | 37,042                             | 926,050                            | 6,283                                         | 157,075           | 0.1%                                | \$15.69                | 15.6%                       | -10.2%                     | 10,523                                        |
| MONROE     | 26.8%                       | 0.2%                       | 97,049                                        | 2,426,225         | 1.0%                                | \$18.02                | 26.5%                       | 10.5%                      | 366,437                            | 9,160,925                          | 88,479                                        | 2,211,975         | 1.1%                                | \$16.43                | 22.1%                       | 8.6%                       | 111,898                                       |
| MONTCALM   | 26.5%                       | 11.8%                      | 42,546                                        | 1,063,650         | 0.4%                                | \$22.37                | 27.1%                       | 21.8%                      | 156,922                            | 3,923,050                          | 40,807                                        | 1,020,175         | 0.5%                                | \$21.45                | 23.1%                       | 18.8%                      | 45,110                                        |
| MONTH.     | 34.9%                       | 19.6%                      | 12,877                                        | 321,925           | 0.1%                                | \$42.97                | 26.8%                       | 5.9%                       | 47,974                             | 1,199,350                          | 8,200                                         | 205,000           | 0.1%                                | \$27.36                | 15.5%                       | 7.6%                       | 11,596                                        |
| MUSKEGON   | 25.0%                       | 21.1%                      | 136,433                                       | 3,410,825         | 1.4%                                | \$21.64                | 25.5%                       | 6.6%                       | 535,332                            | 13,383,300                         | 126,726                                       | 3,168,150         | 1.6%                                | \$20.10                | 23.7%                       | -3.9%                      | 133,109                                       |
| NEWAYGO    | 28.4%                       | 5.2%                       | 24,893                                        | 622,325           | 0.3%                                | \$17.82                | 24.5%                       | -3.4%                      | 101,760                            | 2,544,000                          | 18,245                                        | 456,125           | 0.2%                                | \$13.06                | 19.3%                       | -9.2%                      | 25,157                                        |
| OAKLAND    | 24.2%                       | -12.1%                     | 933,841                                       | 23,346,025        | 9.8%                                | \$23.07                | 26.3%                       | -4.3%                      | 3,546,894                          | 88,672,350                         | 899,538                                       | 22,488,450        | 11.5%                               | \$22.23                | 23.3%                       | 4.1%                       | 965,825                                       |
| OCEANA     | 33.2%                       | 6.8%                       | 22,182                                        | 554,550           | 0.2%                                | \$25.20                | 24.1%                       | 11.4%                      | 92,030                             | 2,300,750                          | 17,637                                        | 440,925           | 0.2%                                | \$20.04                | 18.0%                       | 14.3%                      | 25,490                                        |
| OGEMAW     | 25.4%                       | -17.7%                     | 12,871                                        | 321,775           | 0.1%                                | \$19.58                | 29.9%                       | 34.5%                      | 43,018                             | 1,075,450                          | 10,756                                        | 268,900           | 0.1%                                | \$16.36                | 16.6%                       | 23.0%                      | 11,899                                        |
| ONTONAGON  | 30.0%                       | 11.6%                      | 18,372                                        | 459,300           | 0.2%                                | \$46.58                | 27.5%                       | 5.7%                       | 66,751                             | 1,668,775                          | 15,845                                        | 396,125           | 0.2%                                | \$40.17                | 22.2%                       | 14.2%                      | 16,151                                        |
| OSCEOLA    | 24.0%                       | -1.5%                      | 16,000                                        | 400,000           | 0.2%                                | \$21.13                | 27.1%                       | 10.7%                      | 59,143                             | 1,478,575                          | 12,955                                        | 323,875           | 0.2%                                | \$17.11                | 18.3%                       | -0.3%                      | 17,713                                        |
| OSCODA     | 26.9%                       | 38.1%                      | 8,773                                         | 219,325           | 0.1%                                | \$31.98                | 33.3%                       | 54.2%                      | 26,357                             | 658,925                            | 6,493                                         | 162,325           | 0.1%                                | \$23.67                | 20.6%                       | 28.5%                      | 7,136                                         |
| OTSEGO     | 30.0%                       | 22.3%                      | 15,126                                        | 378,150           | 0.2%                                | \$25.22                | 25.5%                       | 17.3%                      | 59,273                             | 1,481,825                          | 13,802                                        | 345,050           | 0.2%                                | \$23.01                | 20.4%                       | 9.0%                       | 15,974                                        |
| OTTAWA     | 28.1%                       | -1.1%                      | 73,829                                        | 1,845,725         | 0.8%                                | \$11.74                | 22.7%                       | -2.5%                      | 325,643                            | 8,141,075                          | 71,998                                        | 1,799,950         | 0.9%                                | \$11.45                | 21.8%                       | -2.2%                      | 83,666                                        |
| PRES. IS.  | 27.2%                       | 3.3%                       | 19,321                                        | 483,025           | 0.2%                                | \$33.86                | 25.2%                       | -4.7%                      | 76,600                             | 1,915,000                          | 17,179                                        | 429,475           | 0.2%                                | \$30.10                | 21.5%                       | -6.6%                      | 18,624                                        |
| ROSCOMMON  | 33.1%                       | 7.2%                       | 31,546                                        | 788,650           | 0.3%                                | \$48.16                | 23.7%                       | 8.9%                       | 132,828                            | 3,320,700                          | 29,288                                        | 732,200           | 0.4%                                | \$44.72                | 22.7%                       | 10.3%                      | 33,359                                        |
| SAGINAW    | 24.6%                       | 2.1%                       | 209,503                                       | 5,237,575         | 2.2%                                | \$22.97                | 25.8%                       | 4.0%                       | 811,343                            | 20,283,575                         | 209,766                                       | 5,244,150         | 2.7%                                | \$22.99                | 24.2%                       | 9.1%                       | 217,941                                       |
| ST. CLAIR  | 29.4%                       | 10.7%                      | 114,722                                       | 2,868,050         | 1.2%                                | \$20.66                | 24.7%                       | 10.2%                      | 464,333                            | 11,608,325                         | 109,882                                       | 2,747,050         | 1.4%                                | \$19.79                | 21.2%                       | 16.9%                      | 138,115                                       |
| ST. JOSEPH | 28.5%                       | 6.3%                       | 84,756                                        | 2,118,900         | 0.9%                                | \$37.78                | 23.8%                       | 2.9%                       | 355,401                            | 8,885,025                          | 74,719                                        | 1,867,975         | 1.0%                                | \$33.31                | 18.5%                       | 0.6%                       | 101,346                                       |
| SANILAC    | 27.2%                       | -3.1%                      | 33,076                                        | 826,900           | 0.3%                                | \$20.27                | 23.7%                       | 3.1%                       | 139,756                            | 3,493,900                          | 25,429                                        | 635,725           | 0.3%                                | \$15.59                | 19.2%                       | -21.7%                     | 33,915                                        |
| SCHCRFT.   | 27.8%                       | 0.0%                       | 11,309                                        | 282,725           | 0.1%                                | \$32.97                | 26.0%                       | 17.4%                      | 43,442                             | 1,086,050                          | 10,134                                        | 253,350           | 0.1%                                | \$29.55                | 22.8%                       | 1.7%                       | 10,357                                        |
| SHIAWASSE  | 24.3%                       | 6.2%                       | 46,792                                        | 1,169,800         | 0.5%                                | \$16.44                | 24.1%                       | -2.1%                      | 193,863                            | 4,846,575                          | 41,738                                        | 1,043,450         | 0.5%                                | \$14.67                | 24.8%                       | -16.3%                     | 43,479                                        |
| TUSCOLA    | 25.3%                       | 5.6%                       | 48,674                                        | 1,216,850         | 0.5%                                | \$21.36                | 25.6%                       | 4.6%                       | 190,198                            | 4,754,950                          | 44,687                                        | 1,117,175         | 0.6%                                | \$19.61                | 24.0%                       | -2.1%                      | 46,983                                        |
| VAN BUREN  | 30.0%                       | -3.4%                      | 56,901                                        | 1,422,525         | 0.6%                                | \$21.29                | 24.6%                       | 12.4%                      | 231,239                            | 5,780,975                          | 50,156                                        | 1,253,900         | 0.6%                                | \$18.77                | 20.4%                       | 7.6%                       | 59,006                                        |
| WASHTENAW  | 26.6%                       | 13.3%                      | 166,288                                       | 4,157,200         | 1.7%                                | \$15.70                | 25.2%                       | 10.3%                      | 660,062                            | 16,501,550                         | 154,789                                       | 3,869,725         | 2.0%                                | \$14.62                | 23.1%                       | -1.2%                      | 169,633                                       |
| WAYNE      | 24.6%                       | 7.7%                       | 1,882,099                                     | 47,052,475        | 19.7%                               | \$20.13                | 26.3%                       | 9.8%                       | 7,147,440                          | 178,686,000                        | 1,812,784                                     | 45,319,600        | 23.1%                               | \$19.38                | 24.0%                       | 7.0%                       | 1,913,636                                     |
| WEXFORD    | 28.0%                       | 1.5%                       | 28,712                                        | 717,800           | 0.3%                                | \$28.60                | 22.5%                       | -5.8%                      | 127,378                            | 3,184,450                          | 26,498                                        | 662,450           | 0.3%                                | \$26.39                | 21.5%                       | -10.5%                     | 28,093                                        |
| OUT/STATE  | 0.6%                        | 47.0%                      | 1,209,040                                     | 30,226,000        | 12.7%                               |                        | 35.7%                       | 9938.5%                    | 3,388,184                          | 84,704,600                         | 43,384                                        | 1,084,600         | 0.6%                                |                        | 4.1%                        | 196.2%                     | 172,343                                       |

| COUNTY    | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)<br>85(3) | TAVERNS<br>TO & CLUBS<br>SALES | SALES<br>REVENUES<br>1985(4) | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)<br>85(4) | TOTAL<br>TO SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)<br>86(1) | TAVERNS<br>TO & CLUBS<br>SALES<br>TAX<br>1986(2) |
|-----------|-----------------------------|--------------------------|--------------------------------|------------------------------|----------------------------------|------------------------|-----------------------------|--------------------------|----------------------------------|------------------------------------|-----------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|--------------------------|--------------------------------------------------|
| TOTAL     | 23.7%                       | 3.5%                     | 9,550,390                      | 238,759,750                  | 100.0%                           |                        | 26.6%                       | 22.0%                    | 35,931,739                       | 898,293,475                        | 7,836,470                                     | 195,911,750       | 100.0%                           |                        | 22.0%                       | 4.1%                     | 8,743,005                                        |
| COUNTY AV |                             |                          | 100,498                        | 2,512,455                    |                                  | \$22.51                |                             |                          | 392,091                          | 9,802,276                          | 94,415                                        | 2,360,383         |                                  | \$21.15                |                             |                          | 103,261                                          |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR | CHANGE<br>85(2)TO<br>86(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR | CHANGE<br>85(3)TO<br>86(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR | CHANGE<br>85(4)TO<br>86(4) |
|-----------|-------------------|-------------------------------------|--------------------------------|--------------------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------------------------|--------------------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------------------------|--------------------------------------|----------------------------|
| ALCONA    | 489,375           | 0.2X                                | \$50.24                        | 23.9X                                | 7.6X                       | 29,765                                        | 744,125           | 0.3X                                | \$76.40                        | 36.4X                                | 16.7X                      | 20,175                                        | 504,375           | 0.2X                                | \$51.78                        | 24.7X                                | 14.2X                      |
| ALGER     | 447,775           | 0.2X                                | \$48.54                        | 24.2X                                | -21.8X                     | 24,372                                        | 609,300           | 0.3X                                | \$66.05                        | 32.9X                                | -24.3X                     | 16,884                                        | 422,100           | 0.2X                                | \$45.76                        | 22.8X                                | -19.7X                     |
| ALLEGAN   | 2,295,900         | 1.1X                                | \$28.15                        | 27.4X                                | 2.2X                       | 113,268                                       | 2,831,700         | 1.2X                                | \$34.72                        | 33.7X                                | 5.9X                       | 71,303                                        | 1,782,575         | 0.7X                                | \$21.86                        | 21.2X                                | 8.5X                       |
| ALPENA    | 739,025           | 0.3X                                | \$22.87                        | 25.5X                                | -11.3X                     | 27,960                                        | 699,000           | 0.3X                                | \$21.63                        | 24.1X                                | -13.5X                     | 31,734                                        | 793,350           | 0.3X                                | \$24.55                        | 27.3X                                | -3.8X                      |
| ANTRIM    | 499,425           | 0.2X                                | \$30.84                        | 24.9X                                | -2.1X                      | 30,170                                        | 754,250           | 0.3X                                | \$46.58                        | 37.7X                                | 4.6X                       | 16,555                                        | 413,875           | 0.2X                                | \$25.56                        | 20.7X                                | 3.2X                       |
| ARENAC    | 558,450           | 0.3X                                | \$37.97                        | 26.8X                                | -5.9X                      | 24,771                                        | 619,275           | 0.3X                                | \$42.11                        | 29.7X                                | -13.7X                     | 18,817                                        | 470,425           | 0.2X                                | \$31.99                        | 22.6X                                | -16.0X                     |
| BARAGA    | 168,475           | 0.1X                                | \$19.86                        | 26.3X                                | 0.4X                       | 6,636                                         | 165,900           | 0.1X                                | \$19.55                        | 25.9X                                | -9.1X                      | 7,425                                         | 185,625           | 0.1X                                | \$21.88                        | 29.0X                                | 17.2X                      |
| BARRY     | 503,400           | 0.2X                                | \$11.00                        | 24.6X                                | -6.9X                      | 21,442                                        | 536,050           | 0.2X                                | \$11.71                        | 26.2X                                | -2.5X                      | 20,791                                        | 519,775           | 0.2X                                | \$11.35                        | 25.4X                                | -0.8X                      |
| BAY       | 2,655,625         | 1.2X                                | \$22.15                        | 26.2X                                | 2.4X                       | 104,542                                       | 2,613,550         | 1.1X                                | \$21.80                        | 25.8X                                | -0.4X                      | 96,950                                        | 2,423,750         | 1.0X                                | \$20.22                        | 23.9X                                | -4.4X                      |
| BENZIE    | 189,875           | 0.1X                                | \$16.95                        | 26.3X                                | -20.3X                     | 11,874                                        | 296,850           | 0.1X                                | \$26.49                        | 41.1X                                | -15.2X                     | 6,354                                         | 158,850           | 0.1X                                | \$14.18                        | 22.0X                                | -0.7X                      |
| BERRIEN   | 4,478,850         | 2.0X                                | \$26.15                        | 25.7X                                | -9.6X                      | 198,570                                       | 4,964,250         | 2.1X                                | \$28.98                        | 28.5X                                | -3.9X                      | 165,774                                       | 4,144,350         | 1.7X                                | \$24.20                        | 23.8X                                | -2.1X                      |
| BRANCH    | 713,925           | 0.3X                                | \$17.76                        | 27.1X                                | 22.6X                      | 25,891                                        | 647,275           | 0.3X                                | \$16.11                        | 24.6X                                | 17.9X                      | 26,240                                        | 656,000           | 0.3X                                | \$16.32                        | 24.9X                                | 16.9X                      |
| CALHOUN   | 2,607,550         | 1.2X                                | \$18.42                        | 25.3X                                | -2.8X                      | 105,627                                       | 2,645,675         | 1.1X                                | \$18.69                        | 25.7X                                | 2.1X                       | 104,000                                       | 2,600,000         | 1.1X                                | \$18.37                        | 25.3X                                | -2.0X                      |
| CASS      | 1,371,575         | 0.6X                                | \$27.71                        | 27.1X                                | 10.2X                      | 60,211                                        | 1,505,275         | 0.6X                                | \$30.41                        | 29.7X                                | 10.9X                      | 46,073                                        | 1,151,825         | 0.5X                                | \$23.27                        | 22.8X                                | 8.3X                       |
| CHARLVX.  | 634,975           | 0.3X                                | \$31.90                        | 26.2X                                | 14.2X                      | 36,693                                        | 917,325           | 0.4X                                | \$46.08                        | 37.9X                                | 0.1X                       | 19,208                                        | 480,200           | 0.2X                                | \$24.12                        | 19.8X                                | 5.3X                       |
| CHEBOYGAN | 563,175           | 0.3X                                | \$27.27                        | 25.9X                                | -12.2X                     | 27,090                                        | 677,250           | 0.3X                                | \$32.80                        | 31.1X                                | -14.1X                     | 19,274                                        | 481,850           | 0.2X                                | \$23.34                        | 22.1X                                | -11.7X                     |
| CHIPPewa  | 1,054,675         | 0.5X                                | \$36.33                        | 24.9X                                | 1.4X                       | 50,857                                        | 1,271,425         | 0.5X                                | \$43.80                        | 30.0X                                | -8.1X                      | 42,404                                        | 1,060,100         | 0.4X                                | \$36.52                        | 25.0X                                | 2.5X                       |
| CLARE     | 617,775           | 0.3X                                | \$25.93                        | 24.5X                                | 4.2X                       | 27,918                                        | 697,950           | 0.3X                                | \$29.30                        | 27.7X                                | 5.2X                       | 26,643                                        | 666,075           | 0.3X                                | \$27.96                        | 26.4X                                | 1.7X                       |
| CLINTON   | 866,750           | 0.4X                                | \$15.51                        | 24.6X                                | 1.1X                       | 36,102                                        | 902,550           | 0.4X                                | \$16.15                        | 25.6X                                | 12.6X                      | 35,270                                        | 881,750           | 0.4X                                | \$15.78                        | 25.0X                                | -0.1X                      |
| CRAWFORD  | 441,700           | 0.2X                                | \$46.67                        | 23.4X                                | 4.4X                       | 25,608                                        | 640,200           | 0.3X                                | \$67.64                        | 33.9X                                | 14.8X                      | 18,762                                        | 469,050           | 0.2X                                | \$49.56                        | 24.9X                                | 17.0X                      |
| DELTA     | 1,513,825         | 0.7X                                | \$38.87                        | 25.2X                                | 13.2X                      | 62,989                                        | 1,574,725         | 0.7X                                | \$40.43                        | 26.2X                                | -2.9X                      | 60,751                                        | 1,518,775         | 0.6X                                | \$39.00                        | 25.3X                                | -6.6X                      |
| DICKINSON | 761,000           | 0.3X                                | \$30.03                        | 24.3X                                | -1.7X                      | 32,264                                        | 806,600           | 0.3X                                | \$31.83                        | 25.8X                                | 1.2X                       | 32,225                                        | 805,625           | 0.3X                                | \$31.79                        | 25.8X                                | 7.5X                       |
| EATON     | 1,023,800         | 0.5X                                | \$11.59                        | 25.1X                                | -18.2X                     | 38,987                                        | 974,675           | 0.4X                                | \$11.03                        | 23.9X                                | -9.1X                      | 39,343                                        | 983,575           | 0.4X                                | \$11.13                        | 24.1X                                | -13.0X                     |
| EMMET     | 1,877,400         | 0.9X                                | \$81.65                        | 20.4X                                | 11.5X                      | 153,405                                       | 3,835,125         | 1.6X                                | \$166.80                       | 41.7X                                | 16.5X                      | 75,021                                        | 1,875,525         | 0.8X                                | \$81.57                        | 20.4X                                | 10.7X                      |
| GENESSE   | 9,243,700         | 4.2X                                | \$20.52                        | 24.7X                                | 1.9X                       | 360,298                                       | 9,007,450         | 3.8X                                | \$20.00                        | 24.1X                                | 0.8X                       | 399,438                                       | 9,985,950         | 4.2X                                | \$22.17                        | 26.7X                                | 3.8X                       |
| GLADWIN   | 462,650           | 0.2X                                | \$23.18                        | 25.7X                                | 19.7X                      | 23,403                                        | 585,075           | 0.2X                                | \$29.32                        | 32.6X                                | 10.0X                      | 16,409                                        | 410,225           | 0.2X                                | \$20.56                        | 22.8X                                | -6.5X                      |
| GOGEBIC   | 551,250           | 0.3X                                | \$28.00                        | 23.9X                                | 5.8X                       | 24,733                                        | 618,325           | 0.3X                                | \$31.41                        | 26.8X                                | -3.0X                      | 22,223                                        | 555,575           | 0.2X                                | \$28.22                        | 24.1X                                | 7.8X                       |
| GR. TRAV. | 2,085,000         | 1.0X                                | \$37.98                        | 8.0X                                 | 3.0X                       | 117,379                                       | 2,934,475         | 1.2X                                | \$53.45                        | 11.3X                                | -4.3X                      | 766,666                                       | 19,166,650        | 8.1X                                | \$349.13                       | 73.6X                                | 811.1X                     |



| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2) TO<br>86(2) | TAVERNS<br>& CLUBS<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3) TO<br>86(3) | TAVERNS<br>& CLUBS<br>SALES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4) TO<br>86(4) |
|-----------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|
|           |                   | TAX                          |                        |                             |                             | TAX                         |                   | TAX                          |                        |                             |                             | TAX                         |                   | TAX                          |                        |                             |                             |
|           |                   |                              |                        |                             |                             | 1986(3)                     |                   |                              |                        |                             |                             | 1986(4)                     |                   |                              |                        |                             |                             |
| GRATOIT   | 602,575           | 0.3%                         | \$14.90                | 24.0%                       | 1.7%                        | 25,708                      | 642,700           | 0.3%                         | \$15.89                | 25.6%                       | 10.9%                       | 26,785                      | 669,625           | 0.3%                         | \$16.56                | 26.7%                       | 18.0%                       |
| HILLSDALE | 614,800           | 0.3%                         | \$14.61                | 24.3%                       | -2.8%                       | 27,691                      | 692,275           | 0.3%                         | \$16.45                | 27.4%                       | 2.9%                        | 26,315                      | 657,875           | 0.3%                         | \$15.64                | 26.0%                       | 3.1%                        |
| HOUGHTON  | 974,950           | 0.4%                         | \$25.74                | 23.7%                       | -12.8%                      | 44,835                      | 1,120,875         | 0.5%                         | \$29.60                | 27.3%                       | -9.6%                       | 42,414                      | 1,060,350         | 0.4%                         | \$28.00                | 25.8%                       | 2.9%                        |
| MUROM     | 866,300           | 0.4%                         | \$23.76                | 25.5%                       | 19.1%                       | 40,113                      | 1,002,825         | 0.4%                         | \$27.51                | 29.6%                       | 0.0%                        | 32,363                      | 809,075           | 0.3%                         | \$22.19                | 23.9%                       | -2.1%                       |
| INGHAM    | 9,607,225         | 4.4%                         | \$34.87                | 25.2%                       | 4.7%                        | 365,529                     | 9,138,225         | 3.8%                         | \$33.17                | 23.9%                       | 2.9%                        | 408,582                     | 10,214,550        | 4.3%                         | \$37.07                | 26.8%                       | 4.3%                        |
| IONIA     | 710,600           | 0.3%                         | \$13.71                | 25.7%                       | -4.1%                       | 28,869                      | 721,725           | 0.3%                         | \$13.93                | 26.2%                       | -2.5%                       | 27,673                      | 691,825           | 0.3%                         | \$13.35                | 25.1%                       | -6.3%                       |
| IOSCO     | 939,625           | 0.4%                         | \$33.14                | 24.7%                       | 20.2%                       | 45,624                      | 1,140,600         | 0.5%                         | \$40.23                | 29.9%                       | 9.6%                        | 38,038                      | 950,950           | 0.4%                         | \$33.54                | 25.0%                       | 6.3%                        |
| IRON      | 342,725           | 0.2%                         | \$25.14                | 21.9%                       | -6.6%                       | 16,238                      | 405,950           | 0.2%                         | \$29.77                | 25.9%                       | -4.5%                       | 17,811                      | 445,275           | 0.2%                         | \$32.66                | 28.5%                       | 10.7%                       |
| ISABELLA  | 1,262,550         | 0.6%                         | \$23.33                | 25.8%                       | 1.5%                        | 49,044                      | 1,226,100         | 0.5%                         | \$22.86                | 25.1%                       | -5.0%                       | 50,406                      | 1,260,150         | 0.5%                         | \$23.29                | 25.8%                       | 0.5%                        |
| JACKSON   | 3,218,700         | 1.5%                         | \$21.25                | 25.8%                       | 4.1%                        | 133,324                     | 3,333,100         | 1.4%                         | \$22.00                | 26.8%                       | 3.7%                        | 122,744                     | 3,068,600         | 1.3%                         | \$20.26                | 24.6%                       | -1.4%                       |
| KALAMAZOO | 4,471,125         | 2.0%                         | \$21.05                | 25.0%                       | 4.4%                        | 179,050                     | 4,476,250         | 1.9%                         | \$21.08                | 25.0%                       | 6.7%                        | 190,104                     | 4,752,600         | 2.0%                         | \$22.38                | 26.6%                       | 4.1%                        |
| KALKASKA  | 175,350           | 0.1%                         | \$16.01                | 25.6%                       | -14.3%                      | 9,424                       | 235,600           | 0.1%                         | \$21.51                | 34.4%                       | -0.9%                       | 5,626                       | 140,650           | 0.1%                         | \$12.84                | 20.6%                       | -16.6%                      |
| KENT      | 9,996,700         | 4.6%                         | \$22.49                | 24.7%                       | 6.8%                        | 402,771                     | 10,069,275        | 4.2%                         | \$22.65                | 24.8%                       | 7.7%                        | 429,827                     | 10,745,675        | 4.5%                         | \$24.17                | 26.5%                       | 4.9%                        |
| KEWEENAW  | 56,925            | 0.0%                         | \$29.00                | 26.8%                       | -0.6%                       | 2,317                       | 57,925            | 0.0%                         | \$29.51                | 27.3%                       | -19.0%                      | 1,624                       | 40,600            | 0.0%                         | \$20.68                | 19.1%                       | -25.2%                      |
| LAKE      | 567,175           | 0.3%                         | \$73.55                | 24.3%                       | 45.8%                       | 28,102                      | 702,550           | 0.3%                         | \$91.11                | 30.1%                       | 58.4%                       | 24,522                      | 613,050           | 0.3%                         | \$79.50                | 26.3%                       | 4.9%                        |
| LAPEER    | 1,086,375         | 0.5%                         | \$15.51                | 26.1%                       | 0.0%                        | 41,642                      | 1,041,050         | 0.4%                         | \$14.86                | 25.0%                       | 1.1%                        | 42,529                      | 1,063,225         | 0.4%                         | \$15.18                | 25.5%                       | 2.5%                        |
| LEELANAU  | 490,100           | 0.2%                         | \$34.99                | 23.2%                       | 29.0%                       | 32,123                      | 803,075           | 0.3%                         | \$57.33                | 38.1%                       | 32.6%                       | 19,918                      | 497,950           | 0.2%                         | \$35.55                | 23.6%                       | 45.0%                       |
| LENAWEE   | 1,938,475         | 0.9%                         | \$21.55                | 25.7%                       | 2.7%                        | 80,152                      | 2,003,800         | 0.8%                         | \$22.28                | 26.5%                       | 3.8%                        | 71,505                      | 1,787,625         | 0.8%                         | \$19.87                | 23.7%                       | -7.6%                       |
| LIV.      | 1,301,525         | 0.6%                         | \$12.98                | 24.0%                       | 5.9%                        | 60,827                      | 1,520,675         | 0.6%                         | \$15.16                | 28.0%                       | 17.4%                       | 57,814                      | 1,445,350         | 0.6%                         | \$14.41                | 26.7%                       | 17.0%                       |
| LUCE      | 100,850           | 0.0%                         | \$15.14                | 20.5%                       | 17.9%                       | 5,742                       | 143,550           | 0.1%                         | \$21.56                | 29.2%                       | 15.6%                       | 5,383                       | 134,575           | 0.1%                         | \$20.21                | 27.3%                       | -2.1%                       |
| MACKINAC  | 760,400           | 0.3%                         | \$74.71                | 24.1%                       | 6.2%                        | 66,685                      | 1,667,125         | 0.7%                         | \$163.80               | 52.8%                       | 9.4%                        | 19,398                      | 484,950           | 0.2%                         | \$47.65                | 15.4%                       | 14.3%                       |
| MACOMB    | 20,969,275        | 9.6%                         | \$30.19                | 26.0%                       | 5.5%                        | 788,740                     | 19,718,500        | 8.2%                         | \$28.39                | 24.5%                       | 2.5%                        | 808,512                     | 20,212,800        | 8.5%                         | \$29.10                | 25.1%                       | 0.1%                        |
| MANISTEE  | 938,525           | 0.4%                         | \$40.77                | 25.0%                       | 3.7%                        | 48,727                      | 1,218,175         | 0.5%                         | \$52.92                | 32.5%                       | 8.4%                        | 36,943                      | 923,575           | 0.4%                         | \$40.12                | 24.6%                       | 7.3%                        |
| MARQUETTE | 1,948,500         | 0.9%                         | \$26.30                | 24.0%                       | 7.1%                        | 91,095                      | 2,277,375         | 0.9%                         | \$30.73                | 28.0%                       | 18.3%                       | 84,749                      | 2,118,725         | 0.9%                         | \$28.59                | 26.1%                       | 19.7%                       |
| MASON     | 732,525           | 0.3%                         | \$27.78                | 24.4%                       | 4.7%                        | 35,969                      | 899,225           | 0.4%                         | \$34.11                | 29.9%                       | 4.1%                        | 28,800                      | 720,000           | 0.3%                         | \$27.31                | 23.9%                       | -1.6%                       |
| MECOSTA   | 830,300           | 0.4%                         | \$22.46                | 23.7%                       | -7.8%                       | 37,187                      | 929,675           | 0.4%                         | \$25.15                | 26.5%                       | 2.4%                        | 37,611                      | 940,275           | 0.4%                         | \$25.44                | 26.8%                       | -1.8%                       |
| MEMONINEE | 956,675           | 0.4%                         | \$36.51                | 28.3%                       | 9.2%                        | 32,974                      | 824,350           | 0.3%                         | \$31.46                | 24.3%                       | -8.3%                       | 30,365                      | 759,125           | 0.3%                         | \$28.97                | 22.4%                       | -18.5%                      |
| MIDLAND   | 995,450           | 0.5%                         | \$13.53                | 25.0%                       | -1.3%                       | 40,386                      | 1,009,650         | 0.4%                         | \$13.72                | 25.4%                       | 5.2%                        | 41,553                      | 1,038,825         | 0.4%                         | \$14.12                | 26.1%                       | 3.1%                        |

| COUNTY     | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)TO<br>86(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)TO<br>86(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)TO<br>86(4) |
|------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
|            |                   |                                     |                        |                             |                            | 1986(3)                            |                   |                                     |                        |                             |                            | 1986(4)                            |                   |                                     |                        |                             |                            |
| MISSAUKEE  | 263,075           | 0.1%                                | \$26.28                | 26.2%                       | 5.3%                       | 13,792                             | 344,800           | 0.1%                                | \$34.45                | 34.3%                       | 29.4%                      | 9,626                              | 240,650           | 0.1%                                | \$24.04                | 23.9%                       | 2.4%                       |
| MONROE     | 2,797,450         | 1.3%                                | \$20.77                | 27.9%                       | 24.6%                      | 106,432                            | 2,660,800         | 1.1%                                | \$19.76                | 26.6%                       | 8.5%                       | 93,833                             | 2,345,825         | 1.0%                                | \$17.42                | 23.4%                       | -3.3%                      |
| MONTCALM   | 1,127,750         | 0.5%                                | \$23.71                | 25.5%                       | 17.4%                      | 46,229                             | 1,155,725         | 0.5%                                | \$24.30                | 26.1%                       | 11.1%                      | 44,709                             | 1,117,725         | 0.5%                                | \$23.50                | 25.3%                       | 5.1%                       |
| MONTH.     | 289,900           | 0.1%                                | \$38.69                | 21.9%                       | 7.9%                       | 16,758                             | 418,950           | 0.2%                                | \$55.92                | 31.7%                       | 0.2%                       | 16,298                             | 407,450           | 0.2%                                | \$54.38                | 30.8%                       | 26.6%                      |
| MUSKEGON   | 3,327,725         | 1.5%                                | \$21.12                | 24.9%                       | -0.2%                      | 140,786                            | 3,519,650         | 1.5%                                | \$22.33                | 26.3%                       | 5.4%                       | 133,799                            | 3,344,975         | 1.4%                                | \$21.23                | 25.0%                       | -1.9%                      |
| NEWAYGO    | 628,925           | 0.3%                                | \$18.01                | 26.6%                       | -9.9%                      | 26,753                             | 668,825           | 0.3%                                | \$19.15                | 28.3%                       | -7.3%                      | 24,427                             | 610,675           | 0.3%                                | \$17.49                | 25.8%                       | -1.9%                      |
| OAKLAND    | 24,145,625        | 11.0%                               | \$23.86                | 25.1%                       | 8.6%                       | 945,580                            | 23,639,500        | 9.9%                                | \$23.36                | 24.5%                       | 10.0%                      | 1,044,198                          | 26,104,950        | 11.0%                               | \$25.80                | 27.1%                       | 11.8%                      |
| OCEANA     | 637,250           | 0.3%                                | \$28.96                | 26.1%                       | 6.9%                       | 30,858                             | 771,450           | 0.3%                                | \$35.06                | 31.6%                       | 1.0%                       | 23,811                             | 595,275           | 0.3%                                | \$27.06                | 24.3%                       | 7.3%                       |
| OGEHAW     | 297,475           | 0.1%                                | \$18.10                | 18.4%                       | 13.6%                      | 22,580                             | 564,500           | 0.2%                                | \$34.35                | 34.9%                       | 106.7%                     | 19,490                             | 487,250           | 0.2%                                | \$29.65                | 30.1%                       | 51.4%                      |
| ONTONAGON  | 403,775           | 0.2%                                | \$40.95                | 22.6%                       | 11.8%                      | 21,123                             | 528,075           | 0.2%                                | \$53.55                | 29.6%                       | 5.3%                       | 18,237                             | 455,925           | 0.2%                                | \$46.24                | 25.6%                       | -0.7%                      |
| OSCEOLA    | 442,825           | 0.2%                                | \$23.40                | 25.0%                       | 11.0%                      | 19,632                             | 490,800           | 0.2%                                | \$25.93                | 27.7%                       | 38.2%                      | 20,613                             | 515,325           | 0.2%                                | \$27.23                | 29.1%                       | 28.8%                      |
| OSCODA     | 178,400           | 0.1%                                | \$26.01                | 22.7%                       | 31.0%                      | 9,169                              | 229,225           | 0.1%                                | \$33.42                | 29.1%                       | 29.4%                      | 8,672                              | 216,800           | 0.1%                                | \$31.61                | 27.6%                       | -1.2%                      |
| OTSEGO     | 399,350           | 0.2%                                | \$26.64                | 23.7%                       | 16.4%                      | 19,891                             | 497,275           | 0.2%                                | \$33.17                | 29.5%                       | 12.0%                      | 17,832                             | 445,800           | 0.2%                                | \$29.73                | 26.4%                       | 17.9%                      |
| OTTAWA     | 2,091,650         | 1.0%                                | \$13.31                | 25.3%                       | -3.5%                      | 94,793                             | 2,369,825         | 1.0%                                | \$15.08                | 28.7%                       | 3.6%                       | 79,914                             | 1,997,850         | 0.8%                                | \$12.71                | 24.2%                       | 8.2%                       |
| PRES. IS.  | 465,600           | 0.2%                                | \$32.63                | 23.3%                       | 2.9%                       | 22,334                             | 558,350           | 0.2%                                | \$39.14                | 28.0%                       | 7.4%                       | 21,661                             | 541,525           | 0.2%                                | \$37.96                | 27.1%                       | 12.1%                      |
| ROSCOMMON  | 833,975           | 0.4%                                | \$50.93                | 25.9%                       | 8.3%                       | 37,695                             | 942,375           | 0.4%                                | \$57.55                | 29.2%                       | -14.2%                     | 28,549                             | 713,725           | 0.3%                                | \$43.59                | 22.1%                       | -9.5%                      |
| SAGINAW    | 5,448,525         | 2.5%                                | \$23.89                | 25.1%                       | 3.6%                       | 216,828                            | 5,420,700         | 2.3%                                | \$23.77                | 25.0%                       | 8.8%                       | 223,975                            | 5,599,375         | 2.4%                                | \$24.55                | 25.8%                       | 6.9%                       |
| ST. CLAIR  | 3,452,875         | 1.6%                                | \$24.88                | 26.6%                       | 16.0%                      | 149,042                            | 3,726,050         | 1.6%                                | \$26.84                | 28.7%                       | 9.2%                       | 121,759                            | 3,043,975         | 1.3%                                | \$21.93                | 23.5%                       | 6.1%                       |
| ST. JOSEPH | 2,533,650         | 1.2%                                | \$45.18                | 25.1%                       | 6.5%                       | 125,645                            | 3,141,125         | 1.3%                                | \$56.01                | 31.1%                       | 24.1%                      | 102,210                            | 2,555,250         | 1.1%                                | \$45.56                | 25.3%                       | 20.6%                      |
| SANILAC    | 847,875           | 0.4%                                | \$20.79                | 25.7%                       | -6.3%                      | 40,522                             | 1,013,050         | 0.4%                                | \$24.84                | 30.7%                       | 6.6%                       | 32,323                             | 808,075           | 0.3%                                | \$19.81                | 24.5%                       | -2.3%                      |
| SCHCRFT.   | 258,925           | 0.1%                                | \$30.20                | 23.3%                       | 2.8%                       | 12,617                             | 315,425           | 0.1%                                | \$36.78                | 28.4%                       | 4.4%                       | 11,308                             | 282,700           | 0.1%                                | \$32.97                | 25.5%                       | 0.0%                       |
| SHIawassee | 1,086,975         | 0.5%                                | \$15.28                | 25.9%                       | -13.1%                     | 40,451                             | 1,011,275         | 0.4%                                | \$14.22                | 24.1%                       | -14.2%                     | 42,413                             | 1,060,325         | 0.4%                                | \$14.90                | 25.2%                       | -9.4%                      |
| TUSCOLA    | 1,174,575         | 0.5%                                | \$20.62                | 25.2%                       | -1.5%                      | 48,175                             | 1,204,375         | 0.5%                                | \$21.14                | 25.8%                       | 0.0%                       | 46,626                             | 1,165,650         | 0.5%                                | \$20.46                | 25.0%                       | -4.2%                      |
| VAN BUREN  | 1,475,150         | 0.7%                                | \$22.08                | 24.0%                       | 1.3%                       | 77,414                             | 1,935,350         | 0.8%                                | \$28.97                | 31.5%                       | 11.4%                      | 58,993                             | 1,474,825         | 0.6%                                | \$22.07                | 24.0%                       | 3.7%                       |
| WASHTENAW  | 4,240,825         | 1.9%                                | \$16.02                | 25.3%                       | 5.0%                       | 170,831                            | 4,270,775         | 1.8%                                | \$16.13                | 25.5%                       | -2.7%                      | 175,519                            | 4,387,975         | 1.8%                                | \$16.57                | 26.2%                       | 5.6%                       |
| WAYNE      | 47,840,900        | 21.9%                               | \$20.46                | 25.4%                       | 5.4%                       | 1,846,345                          | 46,158,625        | 19.2%                               | \$19.74                | 24.5%                       | 5.2%                       | 1,968,216                          | 49,205,400        | 20.7%                               | \$21.05                | 26.1%                       | 4.6%                       |
| WEXFORD    | 702,325           | 0.3%                                | \$27.98                | 22.8%                       | -15.8%                     | 34,930                             | 873,250           | 0.4%                                | \$34.79                | 28.4%                       | -2.2%                      | 33,457                             | 836,425           | 0.4%                                | \$33.32                | 27.2%                       | 16.5%                      |
| OUT/STATE  | 4,308,575         | 2.0%                                |                        | 16.4%                       | -92.0%                     | 693,634                            | 17,340,850        | 7.2%                                |                        | 65.9%                       | 3362.3%                    | 143,538                            | 3,588,450         | 1.5%                                |                        | 13.6%                       | -88.1%                     |

| COUNTY    | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)TO<br>86(2) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)TO<br>86(3) | TAVERNS<br>& CLUBS<br>SALES<br>TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)TO<br>86(4) |
|-----------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|-----------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|
| TOTAL     | 218,575,125       | 100.0%                              |              | 24.5%                       | -15.5%                     | 9,594,752                                     | 239,868,800       | 100.0%                              |              | 26.9%                       | 12.8%                      | 9,518,632                                     | 237,965,800       | 100.0%                              |              | 26.7%                       | -0.3%                      |
| COUNTY AV | 2,581,525         |                                     | \$23.13      |                             |                            | 107,242                                       | 2,681,060         |                                     | \$24.03      |                             |                            | 112,953                                       | 2,823,823         |                                     | \$25.31      |                             |                            |

| COUNTY    | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-------------------------------|------------------------------------|
| ALCONA    | 81,815                        | 2,045,375                          |
| ALGER     | 74,078                        | 1,851,950                          |
| ALLEGAN   | 335,735                       | 8,393,375                          |
| ALPENA    | 116,110                       | 2,902,750                          |
| ANTRIM    | 80,132                        | 2,003,300                          |
| ARENAC    | 83,442                        | 2,086,050                          |
| BARAGA    | 25,600                        | 640,000                            |
| BARRY     | 81,857                        | 2,046,425                          |
| BAY       | 405,810                       | 10,145,250                         |
| BENZIE    | 28,893                        | 722,325                            |
| BERRIEN   | 696,315                       | 17,407,875                         |
| BRANCH    | 105,448                       | 2,636,200                          |
| CALHOUN   | 411,732                       | 10,293,300                         |
| CASS      | 202,493                       | 5,062,325                          |
| CHARLVX.  | 96,862                        | 2,421,550                          |
| CHEBOYGAN | 87,050                        | 2,176,250                          |
| CHIPPEWA  | 169,554                       | 4,238,850                          |
| CLARE     | 100,743                       | 2,518,575                          |
| CLINTON   | 140,874                       | 3,521,850                          |
| CRAWFORD  | 75,436                        | 1,885,900                          |
| DELTA     | 240,300                       | 6,007,500                          |
| DICKINSON | 125,092                       | 3,127,300                          |
| EATON     | 162,997                       | 4,074,925                          |
| EMMET     | 367,480                       | 9,187,000                          |
| GENESSE   | 1,496,995                     | 37,424,875                         |
| GLADWIN   | 71,869                        | 1,796,725                          |
| GOGEBIC   | 92,207                        | 2,305,175                          |
| GR. TRAV. | 1,041,213                     | 26,030,325                         |

| COUNTY    | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-------------------------------|------------------------------------|
| GRATUIT   | 100,308                       | 2,507,700                          |
| HILLSDALE | 101,036                       | 2,525,900                          |
| HOUGHTON  | 164,221                       | 4,105,525                          |
| MURON     | 135,657                       | 3,391,425                          |
| INGHAM    | 1,527,315                     | 38,182,875                         |
| IONIA     | 110,397                       | 2,759,925                          |
| IOSCO     | 152,432                       | 3,810,800                          |
| IRON      | 62,601                        | 1,565,025                          |
| ISABELLA  | 195,647                       | 4,891,175                          |
| JACKSON   | 498,286                       | 12,457,150                         |
| KALAMAZOO | 715,150                       | 17,878,750                         |
| KALKASKA  | 27,367                        | 684,175                            |
| KENT      | 1,621,483                     | 40,537,075                         |
| KEWEENAW  | 8,495                         | 212,375                            |
| LAKE      | 93,286                        | 2,332,150                          |
| LAPEER    | 166,767                       | 4,169,175                          |
| LEELANAU  | 84,371                        | 2,109,275                          |
| LENAMEE   | 302,158                       | 7,553,950                          |
| LIV.      | 216,870                       | 5,421,750                          |
| LUCE      | 19,685                        | 492,125                            |
| MACKINAC  | 126,241                       | 3,156,025                          |
| MACOMB    | 3,225,241                     | 80,631,025                         |
| MANISTEE  | 149,969                       | 3,749,225                          |
| MARQUETTE | 324,972                       | 8,124,300                          |
| MASON     | 120,278                       | 3,006,950                          |
| MECOSTA   | 140,196                       | 3,504,900                          |
| MEWONINEE | 135,443                       | 3,386,075                          |
| MIDLAND   | 159,120                       | 3,978,000                          |

| COUNTY     | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|-------------------------------|------------------------------------|
| MISSAUKEE  | 40,224                        | 1,005,600                          |
| MONROE     | 400,642                       | 10,016,050                         |
| MONTCALM   | 176,855                       | 4,421,375                          |
| MONTH.     | 52,852                        | 1,321,300                          |
| MUSKEGON   | 534,420                       | 13,360,500                         |
| NEWAYGO    | 94,582                        | 2,364,550                          |
| OAKLAND    | 3,855,141                     | 96,378,525                         |
| OCEANA     | 97,796                        | 2,444,900                          |
| OGENAW     | 64,725                        | 1,618,125                          |
| ONTONAGON  | 71,356                        | 1,783,900                          |
| OSCEOLA    | 70,913                        | 1,772,825                          |
| OSCODA     | 31,470                        | 786,750                            |
| OTSEGO     | 67,499                        | 1,687,475                          |
| OTTAWA     | 330,371                       | 8,259,275                          |
| PRES. IS.  | 79,798                        | 1,994,950                          |
| ROSCOMMON  | 128,891                       | 3,222,275                          |
| SAGINAW    | 868,510                       | 21,712,750                         |
| ST. CLAIR  | 518,798                       | 12,969,950                         |
| ST. JOSEPH | 403,920                       | 10,098,000                         |
| SANILAC    | 132,189                       | 3,304,725                          |
| SCHCRFT.   | 44,416                        | 1,110,400                          |
| SHIAWASSE  | 168,081                       | 4,202,025                          |
| TUSCOLA    | 186,471                       | 4,661,775                          |
| VAN BUREN  | 245,569                       | 6,139,225                          |
| WASHTENAW  | 670,772                       | 16,769,300                         |
| WAYNE      | 7,540,981                     | 188,524,525                        |
| WEXFORD    | 122,978                       | 3,074,450                          |
| OUT/STATE  | 1,052,899                     | 26,322,475                         |

| COUNTY    | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|-------------------------------|------------------------------------|
| TOTAL     | 35,692,859                    | 892,321,475                        |
| COUNTY AV | 417,872                       | 10,446,790                         |

**APPENDIX K**

**STATISTICAL ABSTRACT FOR SPORTING GOODS SALES TAX BY  
QUARTER FOR MICHIGAN COUNTIES 1983-86**



| COUNTY    | POPULATION | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(1) | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(2) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR | CHANGE<br>Q1toQ2 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES<br>YEAR | PERCENT<br>OF TOTAL<br>SALES<br>YEAR |
|-----------|------------|----------------------------------------------|-----------------------------------|-------------------------------------|----------------------|--------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|----------------------|--------------------------------------|------------------|----------------------------------------------|----------------------------|-------------------------------------|----------------------|--------------------------------------|
| ALCONA    | 9,740      | 1,191                                        | 29,775                            | 0.1%                                | \$3.06               | 8.4%                                 | 2,350                                        | 58,750                     | 0.1%                                | \$6.03               | 16.6%                                | 97.3%            | 7,858                                        | 196,450                    | 0.3%                                | \$20.17              | 55.4%                                |
| ALGER     | 9,225      | 316                                          | 7,900                             | 0.0%                                | \$0.86               | 16.4%                                | 433                                          | 10,825                     | 0.0%                                | \$1.17               | 22.5%                                | 37.0%            | 506                                          | 12,650                     | 0.0%                                | \$1.37               | 26.2%                                |
| ALLEGAN   | 81,555     | 2,495                                        | 62,375                            | 0.1%                                | \$0.76               | 17.8%                                | 4,269                                        | 106,725                    | 0.1%                                | \$1.31               | 30.5%                                | 71.1%            | 4,441                                        | 111,025                    | 0.1%                                | \$1.36               | 31.8%                                |
| ALPENA    | 32,315     | 11,147                                       | 278,675                           | 0.5%                                | \$8.62               | 16.4%                                | 19,692                                       | 492,300                    | 0.6%                                | \$15.23              | 29.0%                                | 76.7%            | 15,981                                       | 399,525                    | 0.5%                                | \$12.36              | 23.5%                                |
| ANTRIM    | 16,194     | 8,199                                        | 204,975                           | 0.4%                                | \$12.66              | 23.8%                                | 7,947                                        | 198,675                    | 0.3%                                | \$12.27              | 23.1%                                | -3.1%            | 13,255                                       | 331,375                    | 0.4%                                | \$20.46              | 38.6%                                |
| ARENAC    | 14,706     | 6,699                                        | 167,475                           | 0.3%                                | \$11.39              | 12.6%                                | 16,161                                       | 404,025                    | 0.5%                                | \$27.47              | 30.3%                                | 141.2%           | 24,081                                       | 602,025                    | 0.8%                                | \$40.94              | 45.2%                                |
| BARAGA    | 8,484      | 1,392                                        | 34,800                            | 0.1%                                | \$4.10               | 19.9%                                | 1,113                                        | 27,825                     | 0.0%                                | \$3.28               | 15.9%                                | -20.0%           | 2,086                                        | 52,150                     | 0.1%                                | \$6.15               | 29.8%                                |
| BARRY     | 45,781     | 10,777                                       | 269,425                           | 0.5%                                | \$5.89               | 18.8%                                | 10,982                                       | 274,550                    | 0.4%                                | \$6.00               | 19.1%                                | 1.9%             | 15,563                                       | 389,075                    | 0.5%                                | \$8.50               | 27.1%                                |
| BAY       | 119,881    | 46,128                                       | 1,153,200                         | 2.3%                                | \$9.62               | 18.1%                                | 82,109                                       | 2,052,725                  | 2.7%                                | \$17.12              | 32.2%                                | 78.0%            | 76,470                                       | 1,911,750                  | 2.5%                                | \$15.95              | 29.9%                                |
| BENZIE    | 11,205     | 1,430                                        | 35,750                            | 0.1%                                | \$3.19               | 8.8%                                 | 2,733                                        | 68,325                     | 0.1%                                | \$6.10               | 16.7%                                | 91.1%            | 9,515                                        | 237,875                    | 0.3%                                | \$21.23              | 58.3%                                |
| BERRIEN   | 171,276    | 25,322                                       | 633,050                           | 1.2%                                | \$3.70               | 16.2%                                | 47,689                                       | 1,192,225                  | 1.5%                                | \$6.96               | 30.6%                                | 88.3%            | 49,234                                       | 1,230,850                  | 1.6%                                | \$7.19               | 31.6%                                |
| BRANCH    | 40,188     | 6,382                                        | 159,550                           | 0.3%                                | \$3.97               | 12.9%                                | 15,398                                       | 384,950                    | 0.5%                                | \$9.58               | 31.1%                                | 141.3%           | 16,481                                       | 412,025                    | 0.5%                                | \$10.25              | 33.3%                                |
| CALHOUN   | 141,557    | 15,936                                       | 398,400                           | 0.8%                                | \$2.81               | 16.2%                                | 31,682                                       | 792,050                    | 1.0%                                | \$5.60               | 32.2%                                | 98.8%            | 29,663                                       | 741,575                    | 1.0%                                | \$5.24               | 30.2%                                |
| CASS      | 49,499     | 1,236                                        | 30,900                            | 0.1%                                | \$0.62               | 12.1%                                | 3,628                                        | 90,700                     | 0.1%                                | \$1.83               | 35.6%                                | 193.5%           | 3,320                                        | 83,000                     | 0.1%                                | \$1.68               | 32.6%                                |
| CHARLVX.  | 19,907     | 2,314                                        | 57,850                            | 0.1%                                | \$2.91               | 17.4%                                | 3,427                                        | 85,675                     | 0.1%                                | \$4.30               | 25.7%                                | 48.1%            | 5,010                                        | 125,250                    | 0.2%                                | \$6.29               | 37.6%                                |
| CHEBOYGAN | 20,649     | 1,388                                        | 34,700                            | 0.1%                                | \$1.68               | 8.6%                                 | 5,234                                        | 130,850                    | 0.2%                                | \$6.34               | 32.6%                                | 277.1%           | 7,070                                        | 176,750                    | 0.2%                                | \$8.56               | 44.0%                                |
| CHIPPewa  | 29,029     | 8,111                                        | 202,775                           | 0.4%                                | \$6.99               | 18.9%                                | 11,055                                       | 276,375                    | 0.4%                                | \$9.52               | 25.7%                                | 36.3%            | 10,706                                       | 267,650                    | 0.3%                                | \$9.22               | 24.9%                                |
| CLARE     | 23,822     | 647                                          | 16,175                            | 0.0%                                | \$0.68               | 32.0%                                | 305                                          | 7,625                      | 0.0%                                | \$0.32               | 15.1%                                | -52.9%           | 232                                          | 5,800                      | 0.0%                                | \$0.24               | 11.5%                                |
| CLINTON   | 55,893     | 1,028                                        | 25,700                            | 0.1%                                | \$0.46               | 15.0%                                | 2,845                                        | 71,125                     | 0.1%                                | \$1.27               | 41.6%                                | 176.8%           | 2,053                                        | 51,325                     | 0.1%                                | \$0.92               | 30.0%                                |
| CRAWFORD  | 9,465      | 1,028                                        | 25,700                            | 0.1%                                | \$2.72               | 9.9%                                 | 2,227                                        | 55,675                     | 0.1%                                | \$5.88               | 21.5%                                | 116.6%           | 4,200                                        | 105,000                    | 0.1%                                | \$11.09              | 40.5%                                |
| DELTA     | 38,947     | 8,076                                        | 201,900                           | 0.4%                                | \$5.18               | 17.6%                                | 12,282                                       | 307,050                    | 0.4%                                | \$7.88               | 26.8%                                | 52.1%            | 13,506                                       | 337,650                    | 0.4%                                | \$8.67               | 29.5%                                |
| DICKINSON | 25,341     | 4,722                                        | 118,050                           | 0.2%                                | \$4.66               | 23.0%                                | 4,951                                        | 123,775                    | 0.2%                                | \$4.88               | 24.2%                                | 4.8%             | 4,031                                        | 100,775                    | 0.1%                                | \$3.98               | 19.7%                                |
| EATON     | 88,337     | 14,184                                       | 354,600                           | 0.7%                                | \$4.01               | 11.8%                                | 35,793                                       | 894,825                    | 1.2%                                | \$10.13              | 29.7%                                | 152.3%           | 44,578                                       | 1,114,450                  | 1.4%                                | \$12.62              | 37.0%                                |
| EMMET     | 22,992     | 33,048                                       | 826,200                           | 1.6%                                | \$35.93              | 23.4%                                | 20,877                                       | 521,925                    | 0.7%                                | \$22.70              | 14.8%                                | -36.8%           | 41,666                                       | 1,041,650                  | 1.3%                                | \$45.30              | 29.5%                                |
| GENESSE   | 450,449    | 130,596                                      | 3,264,900                         | 6.4%                                | \$7.25               | 15.1%                                | 274,556                                      | 6,863,900                  | 8.9%                                | \$15.24              | 31.7%                                | 110.2%           | 250,615                                      | 6,265,375                  | 8.1%                                | \$13.91              | 28.9%                                |
| GLADWIN   | 19,957     | 1,456                                        | 36,400                            | 0.1%                                | \$1.82               | 10.0%                                | 4,516                                        | 112,900                    | 0.1%                                | \$5.66               | 30.9%                                | 210.2%           | 6,024                                        | 150,600                    | 0.2%                                | \$7.55               | 41.2%                                |
| GOGEBIC   | 19,686     | 12,300                                       | 307,500                           | 0.6%                                | \$15.62              | 44.5%                                | 5,146                                        | 128,650                    | 0.2%                                | \$6.54               | 18.6%                                | -58.2%           | 1,695                                        | 42,375                     | 0.1%                                | \$2.15               | 6.1%                                 |
| GR. TRAV. | 54,899     | 35,332                                       | 883,300                           | 1.7%                                | \$16.09              | 15.4%                                | 60,975                                       | 1,524,375                  | 2.0%                                | \$27.77              | 26.6%                                | 72.6%            | 72,817                                       | 1,820,425                  | 2.3%                                | \$33.16              | 31.7%                                |

| COUNTY    | POPULATION | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(1) | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(2) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|----------------------------------------------|-----------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|
| GRATOIT   | 40,448     | 1,895                                        | 47,375                            | 0.1%                                | \$1.17                 | 11.6%                       | 4,487                                        | 112,175                    | 0.1%                                | \$2.77                 | 27.5%                       | 136.8%           | 6,084                                        | 152,100                    | 0.2%                                | \$3.76                 | 37.2%                       |
| HILLSDALE | 42,071     | 1,733                                        | 43,325                            | 0.1%                                | \$1.03                 | 10.5%                       | 5,425                                        | 135,625                    | 0.2%                                | \$3.22                 | 33.0%                       | 213.0%           | 5,568                                        | 139,200                    | 0.2%                                | \$3.31                 | 33.8%                       |
| HOUGHTON  | 37,872     | 7,477                                        | 186,925                           | 0.4%                                | \$4.94                 | 17.9%                       | 11,185                                       | 279,625                    | 0.4%                                | \$7.38                 | 26.7%                       | 49.6%            | 9,841                                        | 246,025                    | 0.3%                                | \$6.50                 | 23.5%                       |
| HURON     | 36,459     | 9,711                                        | 242,775                           | 0.5%                                | \$6.66                 | 14.5%                       | 27,239                                       | 680,975                    | 0.9%                                | \$18.68                | 40.8%                       | 180.5%           | 22,660                                       | 566,500                    | 0.7%                                | \$15.54                | 33.9%                       |
| INGHAM    | 275,520    | 37,734                                       | 943,350                           | 1.8%                                | \$3.42                 | 19.2%                       | 62,018                                       | 1,550,450                  | 2.0%                                | \$5.63                 | 31.6%                       | 64.4%            | 49,022                                       | 1,225,550                  | 1.6%                                | \$4.45                 | 25.0%                       |
| IONIA     | 51,815     | 4,656                                        | 116,400                           | 0.2%                                | \$2.25                 | 24.3%                       | 5,260                                        | 131,500                    | 0.2%                                | \$2.54                 | 27.4%                       | 13.0%            | 5,151                                        | 128,775                    | 0.2%                                | \$2.49                 | 26.9%                       |
| IOSCO     | 28,349     | 3,746                                        | 93,650                            | 0.2%                                | \$3.30                 | 13.4%                       | 8,328                                        | 208,200                    | 0.3%                                | \$7.34                 | 29.7%                       | 122.3%           | 11,201                                       | 280,025                    | 0.4%                                | \$9.88                 | 40.0%                       |
| IRON      | 13,635     | 3,676                                        | 91,900                            | 0.2%                                | \$6.74                 | 40.9%                       | 843                                          | 21,075                     | 0.0%                                | \$1.55                 | 9.4%                        | -77.1%           | 866                                          | 21,650                     | 0.0%                                | \$1.59                 | 9.6%                        |
| ISABELLA  | 54,110     | 22,814                                       | 570,350                           | 1.1%                                | \$10.54                | 29.1%                       | 17,902                                       | 447,550                    | 0.6%                                | \$8.27                 | 22.8%                       | -21.5%           | 17,141                                       | 428,525                    | 0.6%                                | \$7.92                 | 21.9%                       |
| JACKSON   | 151,495    | 17,940                                       | 448,500                           | 0.9%                                | \$2.96                 | 15.6%                       | 37,001                                       | 925,025                    | 1.2%                                | \$6.11                 | 32.1%                       | 106.2%           | 31,815                                       | 795,375                    | 1.0%                                | \$5.25                 | 27.6%                       |
| KALAMAZOO | 212,378    | 35,087                                       | 877,175                           | 1.7%                                | \$4.13                 | 15.0%                       | 79,835                                       | 1,995,875                  | 2.6%                                | \$9.40                 | 34.2%                       | 127.5%           | 67,526                                       | 1,688,150                  | 2.2%                                | \$7.95                 | 28.9%                       |
| KALKASKA  | 10,952     | 795                                          | 19,875                            | 0.0%                                | \$1.81                 | 9.1%                        | 2,017                                        | 50,425                     | 0.1%                                | \$4.60                 | 23.0%                       | 153.7%           | 3,466                                        | 86,650                     | 0.1%                                | \$7.91                 | 39.6%                       |
| KENT      | 444,506    | 130,031                                      | 3,250,775                         | 6.3%                                | \$7.31                 | 20.4%                       | 195,596                                      | 4,889,900                  | 6.3%                                | \$11.00                | 30.7%                       | 50.4%            | 170,667                                      | 4,266,675                  | 5.5%                                | \$9.60                 | 26.8%                       |
| KEWEENAW  | 1,963      | 0                                            | 0                                 | 0.0%                                | \$0.00                 | ERR                         | 0                                            | 0                          | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                            | 0                          | 0.0%                                | \$0.00                 | ERR                         |
| LAKE      | 7,711      | 1,060                                        | 26,500                            | 0.1%                                | \$3.44                 | 9.2%                        | 2,885                                        | 72,125                     | 0.1%                                | \$9.35                 | 25.0%                       | 172.2%           | 4,046                                        | 101,150                    | 0.1%                                | \$13.12                | 35.0%                       |
| LAPEER    | 70,038     | 1,844                                        | 46,100                            | 0.1%                                | \$0.66                 | 17.0%                       | 3,040                                        | 76,000                     | 0.1%                                | \$1.09                 | 28.1%                       | 64.9%            | 4,437                                        | 110,925                    | 0.1%                                | \$1.58                 | 41.0%                       |
| LEELANAU  | 14,007     | 458                                          | 11,450                            | 0.0%                                | \$0.82                 | 4.9%                        | 1,585                                        | 39,625                     | 0.1%                                | \$2.83                 | 16.8%                       | 246.1%           | 6,429                                        | 160,725                    | 0.2%                                | \$11.47                | 68.3%                       |
| LENAMEE   | 89,948     | 8,145                                        | 203,625                           | 0.4%                                | \$2.26                 | 12.9%                       | 17,495                                       | 437,375                    | 0.6%                                | \$4.86                 | 27.8%                       | 114.8%           | 21,509                                       | 537,725                    | 0.7%                                | \$5.98                 | 34.2%                       |
| LIV.      | 100,289    | 12,601                                       | 315,025                           | 0.6%                                | \$3.14                 | 16.9%                       | 22,009                                       | 550,225                    | 0.7%                                | \$5.49                 | 29.6%                       | 74.7%            | 19,505                                       | 487,625                    | 0.6%                                | \$4.86                 | 26.2%                       |
| LUCE      | 6,659      | 2,338                                        | 58,450                            | 0.1%                                | \$8.78                 | 34.6%                       | 1,612                                        | 40,300                     | 0.1%                                | \$6.05                 | 23.9%                       | -31.1%           | 1,503                                        | 37,575                     | 0.0%                                | \$5.64                 | 22.3%                       |
| MACKINAC  | 10,178     | 179                                          | 4,475                             | 0.0%                                | \$0.44                 | 0.6%                        | 16,234                                       | 405,850                    | 0.5%                                | \$39.88                | 51.7%                       | 8969.3%          | 11,673                                       | 291,825                    | 0.4%                                | \$28.67                | 37.2%                       |
| MACOMB    | 694,600    | 138,928                                      | 3,473,200                         | 6.8%                                | \$5.00                 | 20.0%                       | 228,255                                      | 5,706,375                  | 7.4%                                | \$8.22                 | 32.8%                       | 64.3%            | 182,848                                      | 4,571,200                  | 5.9%                                | \$6.58                 | 26.3%                       |
| MANISTEE  | 23,019     | 1,745                                        | 43,625                            | 0.1%                                | \$1.90                 | 9.5%                        | 4,543                                        | 113,575                    | 0.1%                                | \$4.93                 | 24.7%                       | 160.3%           | 7,561                                        | 189,025                    | 0.2%                                | \$8.21                 | 41.2%                       |
| MARQUETTE | 74,101     | 19,200                                       | 480,000                           | 0.9%                                | \$6.48                 | 19.0%                       | 26,676                                       | 666,900                    | 0.9%                                | \$9.00                 | 26.5%                       | 38.9%            | 24,805                                       | 620,125                    | 0.8%                                | \$8.37                 | 24.6%                       |
| MASON     | 26,365     | 3,906                                        | 97,650                            | 0.2%                                | \$3.70                 | 9.1%                        | 9,290                                        | 232,250                    | 0.3%                                | \$8.81                 | 21.5%                       | 137.8%           | 18,518                                       | 462,950                    | 0.6%                                | \$17.56                | 42.9%                       |
| MECOSTA   | 36,961     | 13,880                                       | 347,000                           | 0.7%                                | \$9.39                 | 20.2%                       | 16,055                                       | 401,375                    | 0.5%                                | \$10.86                | 23.3%                       | 15.7%            | 18,210                                       | 455,250                    | 0.6%                                | \$12.32                | 26.5%                       |
| NEWMONIEE | 26,201     | 322                                          | 8,050                             | 0.0%                                | \$0.31                 | 5.0%                        | 2,363                                        | 59,075                     | 0.1%                                | \$2.25                 | 36.8%                       | 633.9%           | 2,272                                        | 56,800                     | 0.1%                                | \$2.17                 | 35.4%                       |
| MIDLAND   | 73,578     | 20,368                                       | 509,200                           | 1.0%                                | \$6.92                 | 19.7%                       | 26,983                                       | 674,575                    | 0.9%                                | \$9.17                 | 26.1%                       | 32.5%            | 26,583                                       | 664,575                    | 0.9%                                | \$9.03                 | 25.8%                       |

| COUNTY     | POPULATION | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(1) | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(2) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|------------|------------|----------------------------------------------|-----------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|
| MISSAUKEE  | 10,009     | 275                                          | 6,875                             | 0.0%                                | \$0.69                 | 8.1%                        | 1,003                                        | 25,075                     | 0.0%                                | \$2.51                 | 29.4%                       | 264.7%           | 1,434                                        | 35,850                     | 0.0%                                | \$3.58                 | 42.1%                       |
| MONROE     | 134,659    | 25,740                                       | 643,500                           | 1.3%                                | \$4.78                 | 20.4%                       | 34,422                                       | 860,550                    | 1.1%                                | \$6.39                 | 27.3%                       | 33.7%            | 26,806                                       | 670,150                    | 0.9%                                | \$4.98                 | 21.3%                       |
| MONTCALM   | 47,555     | 13,246                                       | 331,150                           | 0.6%                                | \$6.96                 | 18.1%                       | 19,255                                       | 481,375                    | 0.6%                                | \$10.12                | 26.3%                       | 45.4%            | 19,536                                       | 488,400                    | 0.6%                                | \$10.27                | 26.7%                       |
| MONTH.     | 7,492      | 551                                          | 13,775                            | 0.0%                                | \$1.84                 | 9.3%                        | 1,251                                        | 31,275                     | 0.0%                                | \$4.17                 | 21.1%                       | 127.0%           | 2,308                                        | 57,700                     | 0.1%                                | \$7.70                 | 39.0%                       |
| MUSKEGON   | 157,589    | 26,448                                       | 661,200                           | 1.3%                                | \$4.20                 | 14.3%                       | 57,156                                       | 1,428,900                  | 1.9%                                | \$9.07                 | 31.0%                       | 116.1%           | 61,743                                       | 1,543,575                  | 2.0%                                | \$9.79                 | 33.5%                       |
| NEWAYGO    | 34,917     | 3,916                                        | 97,900                            | 0.2%                                | \$2.80                 | 11.9%                       | 8,569                                        | 214,225                    | 0.3%                                | \$6.14                 | 26.1%                       | 118.8%           | 10,220                                       | 255,500                    | 0.3%                                | \$7.32                 | 31.1%                       |
| OAKLAND    | 1,011,793  | 481,392                                      | 12,034,800                        | 23.5%                               | \$11.89                | 19.0%                       | 524,098                                      | 13,102,450                 | 17.0%                               | \$12.95                | 20.6%                       | 8.9%             | 609,946                                      | 15,248,650                 | 19.7%                               | \$15.07                | 24.0%                       |
| OCEANA     | 22,002     | 2,731                                        | 68,275                            | 0.1%                                | \$3.10                 | 14.6%                       | 3,947                                        | 98,675                     | 0.1%                                | \$4.48                 | 21.1%                       | 44.5%            | 9,199                                        | 229,975                    | 0.3%                                | \$10.45                | 49.2%                       |
| OGEANAW    | 16,436     | 984                                          | 24,600                            | 0.0%                                | \$1.50                 | 8.7%                        | 2,459                                        | 61,475                     | 0.1%                                | \$3.74                 | 21.8%                       | 149.9%           | 3,524                                        | 88,100                     | 0.1%                                | \$5.36                 | 31.2%                       |
| ONTONAGON  | 9,861      | 1,631                                        | 40,775                            | 0.1%                                | \$4.13                 | 25.1%                       | 1,337                                        | 33,425                     | 0.0%                                | \$3.39                 | 20.6%                       | -18.0%           | 1,388                                        | 34,700                     | 0.0%                                | \$3.52                 | 21.4%                       |
| OSCEOLA    | 18,928     | 450                                          | 11,250                            | 0.0%                                | \$0.59                 | 13.6%                       | 744                                          | 18,600                     | 0.0%                                | \$0.98                 | 22.4%                       | 65.3%            | 1,079                                        | 26,975                     | 0.0%                                | \$1.43                 | 32.5%                       |
| OSCODA     | 6,858      | 402                                          | 10,050                            | 0.0%                                | \$1.47                 | 9.0%                        | 1,426                                        | 35,650                     | 0.0%                                | \$5.20                 | 32.1%                       | 254.7%           | 1,096                                        | 27,400                     | 0.0%                                | \$4.00                 | 24.6%                       |
| OTSEGO     | 14,993     | 3,566                                        | 89,150                            | 0.2%                                | \$5.95                 | 15.6%                       | 4,294                                        | 107,350                    | 0.1%                                | \$7.16                 | 18.8%                       | 20.4%            | 6,924                                        | 173,100                    | 0.2%                                | \$11.55                | 30.3%                       |
| OTTAWA     | 157,174    | 42,657                                       | 1,066,425                         | 2.1%                                | \$6.78                 | 19.1%                       | 70,196                                       | 1,754,900                  | 2.3%                                | \$11.17                | 31.5%                       | 64.6%            | 60,410                                       | 1,510,250                  | 1.9%                                | \$9.61                 | 27.1%                       |
| PRES. IS.  | 14,267     | 502                                          | 12,550                            | 0.0%                                | \$0.88                 | 12.0%                       | 1,338                                        | 33,450                     | 0.0%                                | \$2.34                 | 32.1%                       | 166.5%           | 1,179                                        | 29,475                     | 0.0%                                | \$2.07                 | 28.3%                       |
| ROSCOMMON  | 16,374     | 1,341                                        | 33,525                            | 0.1%                                | \$2.05                 | 9.6%                        | 4,096                                        | 102,400                    | 0.1%                                | \$6.25                 | 29.3%                       | 205.4%           | 7,012                                        | 175,300                    | 0.2%                                | \$10.71                | 50.1%                       |
| SAGINAW    | 228,059    | 67,563                                       | 1,689,075                         | 3.3%                                | \$7.41                 | 24.2%                       | 62,782                                       | 1,569,550                  | 2.0%                                | \$6.88                 | 22.5%                       | -7.1%            | 68,071                                       | 1,701,775                  | 2.2%                                | \$7.46                 | 24.4%                       |
| ST. CLAIR  | 138,802    | 14,640                                       | 366,000                           | 0.7%                                | \$2.64                 | 13.4%                       | 29,493                                       | 737,325                    | 1.0%                                | \$5.31                 | 27.0%                       | 101.5%           | 38,997                                       | 974,925                    | 1.3%                                | \$7.02                 | 35.7%                       |
| ST. JOSEPH | 56,083     | 6,990                                        | 174,750                           | 0.3%                                | \$3.12                 | 16.4%                       | 11,713                                       | 292,825                    | 0.4%                                | \$5.22                 | 27.5%                       | 67.6%            | 13,542                                       | 338,550                    | 0.4%                                | \$6.04                 | 31.8%                       |
| SAHILAC    | 40,789     | 1,049                                        | 26,225                            | 0.1%                                | \$0.64                 | 5.9%                        | 3,525                                        | 88,125                     | 0.1%                                | \$2.16                 | 19.7%                       | 236.0%           | 7,328                                        | 183,200                    | 0.2%                                | \$4.49                 | 41.1%                       |
| SCHCRFT.   | 8,575      | 1,318                                        | 32,950                            | 0.1%                                | \$3.84                 | 31.5%                       | 1,033                                        | 25,825                     | 0.0%                                | \$3.01                 | 24.7%                       | -21.6%           | 1,250                                        | 31,250                     | 0.0%                                | \$3.64                 | 29.9%                       |
| SHIAMASSE  | 71,140     | 22,812                                       | 570,300                           | 1.1%                                | \$8.02                 | 19.4%                       | 34,345                                       | 858,625                    | 1.1%                                | \$12.07                | 29.2%                       | 50.6%            | 35,768                                       | 894,200                    | 1.2%                                | \$12.57                | 30.5%                       |
| TUSCOLA    | 56,961     | 10,268                                       | 256,700                           | 0.5%                                | \$4.51                 | 18.2%                       | 20,779                                       | 519,475                    | 0.7%                                | \$9.12                 | 36.7%                       | 102.4%           | 18,096                                       | 452,400                    | 0.6%                                | \$7.94                 | 32.0%                       |
| VAN BUREN  | 66,814     | 6,157                                        | 153,925                           | 0.3%                                | \$2.30                 | 14.6%                       | 16,071                                       | 401,775                    | 0.5%                                | \$6.01                 | 38.1%                       | 161.0%           | 12,389                                       | 309,725                    | 0.4%                                | \$4.64                 | 29.4%                       |
| WASHTENAW  | 264,748    | 41,279                                       | 1,031,975                         | 2.0%                                | \$3.90                 | 14.8%                       | 80,270                                       | 2,006,750                  | 2.6%                                | \$7.58                 | 28.8%                       | 94.5%            | 79,725                                       | 1,993,125                  | 2.6%                                | \$7.53                 | 28.6%                       |
| WAYNE      | 2,337,891  | 287,565                                      | 7,189,125                         | 14.0%                               | \$3.08                 | 19.7%                       | 435,813                                      | 10,895,325                 | 14.1%                               | \$4.66                 | 29.9%                       | 51.6%            | 373,175                                      | 9,329,375                  | 12.0%                               | \$3.99                 | 25.6%                       |
| WEXFORD    | 25,102     | 7,494                                        | 187,350                           | 0.4%                                | \$7.46                 | 11.3%                       | 12,226                                       | 305,650                    | 0.4%                                | \$12.18                | 18.4%                       | 63.1%            | 10,302                                       | 257,550                    | 0.3%                                | \$10.26                | 15.5%                       |
| OUT/STATE  |            | 80,789                                       | 2,019,725                         | 3.9%                                |                        | 14.6%                       | 118,429                                      | 2,960,725                  | 3.8%                                |                        | 21.4%                       | 46.6%            | 132,679                                      | 3,316,975                  | 4.3%                                |                        | 24.0%                       |

| COUNTY    | POPULATION | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(1) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(2) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1 to Q2 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(3) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|--------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|
| TOTAL     | 9,262,078  | 2,048,905                                    | 51,222,625                                   | 100.0%                              |                        | 18.0%                       | 3,088,606                                    | 77,215,150                                   | 100.0%                              |                        | 27.1%                       | 50.7%              | 3,098,690                                    | 77,467,250                                   | 100.0%                              |                        | 27.2%                       |
| COUNTY AV | 111,591    | 23,712                                       | 592,806                                      |                                     | \$5.31                 |                             | 35,785                                       | 894,632                                      |                                     | \$8.02                 |                             |                    | 35,735                                       | 893,377                                      |                                     | \$8.01                 |                             |

\*OUT/STATE Figures Not Included in Averages

\*ERR Indicates Division by Zero

| COUNTY    | CHANGE<br>Q2toQ3 | SPORTING<br>GOODS<br>SALES<br>TAX | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(1) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES |
|-----------|------------------|-----------------------------------|-----------------------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
|           |                  | 1983(4)                           |                                   |                                     |                        |                             |                  |                               |                                    |                                              |                            |                                     |                        |                             |                            | 1984(2)                    |                            |
| ALCONA    | 234.4%           | 2,779                             | 69,475                            | 0.1%                                | \$7.13                 | 19.6%                       | -64.6%           | 14,178                        | 354,450                            | 823                                          | 20,575                     | 0.0%                                | \$2.11                 | 7.3%                        | -30.9%                     | 2,524                      | 63,100                     |
| ALGER     | 16.9%            | 673                               | 16,825                            | 0.0%                                | \$1.82                 | 34.9%                       | 33.0%            | 1,928                         | 48,200                             | 261                                          | 6,525                      | 0.0%                                | \$0.71                 | 20.3%                       | -17.4%                     | 242                        | 6,050                      |
| ALLEGAN   | 4.0%             | 2,779                             | 69,475                            | 0.1%                                | \$0.85                 | 19.9%                       | -37.4%           | 13,984                        | 349,600                            | 2,899                                        | 72,475                     | 0.1%                                | \$0.89                 | 17.7%                       | 16.2%                      | 4,932                      | 123,300                    |
| ALPENA    | -18.8%           | 21,147                            | 528,675                           | 0.7%                                | \$16.36                | 31.1%                       | 32.3%            | 67,967                        | 1,699,175                          | 14,053                                       | 351,325                    | 0.6%                                | \$10.87                | 20.6%                       | 26.1%                      | 19,897                     | 497,425                    |
| ANTRIM    | 66.8%            | 4,979                             | 124,475                           | 0.2%                                | \$7.69                 | 14.5%                       | -62.4%           | 34,380                        | 859,500                            | 7,197                                        | 179,925                    | 0.3%                                | \$11.11                | 26.5%                       | -12.2%                     | 5,475                      | 136,875                    |
| ARENAC    | 49.0%            | 6,370                             | 159,250                           | 0.2%                                | \$10.83                | 11.9%                       | -73.5%           | 53,311                        | 1,332,775                          | 2,596                                        | 64,900                     | 0.1%                                | \$4.41                 | 12.1%                       | -61.2%                     | 5,219                      | 130,475                    |
| BARAGA    | 87.4%            | 2,410                             | 60,250                            | 0.1%                                | \$7.10                 | 34.4%                       | 15.5%            | 7,001                         | 175,025                            | 1,342                                        | 33,550                     | 0.1%                                | \$3.95                 | 27.1%                       | -3.6%                      | 1,192                      | 29,800                     |
| BARRY     | 41.7%            | 20,046                            | 501,150                           | 0.6%                                | \$10.95                | 34.9%                       | 28.8%            | 57,368                        | 1,434,200                          | 12,114                                       | 302,850                    | 0.5%                                | \$6.62                 | 18.2%                       | 12.4%                      | 11,241                     | 281,025                    |
| BAY       | -6.9%            | 50,637                            | 1,265,925                         | 1.6%                                | \$10.56                | 19.8%                       | -33.8%           | 255,344                       | 6,383,600                          | 52,039                                       | 1,300,975                  | 2.4%                                | \$10.85                | 19.7%                       | 12.8%                      | 97,478                     | 2,436,950                  |
| BENZIE    | 248.2%           | 2,644                             | 66,100                            | 0.1%                                | \$5.90                 | 16.2%                       | -72.2%           | 16,322                        | 408,050                            | 1,552                                        | 38,800                     | 0.1%                                | \$3.46                 | 7.8%                        | 8.5%                       | 5,009                      | 125,225                    |
| BERRIEN   | 3.2%             | 33,791                            | 844,775                           | 1.1%                                | \$4.93                 | 21.7%                       | -31.4%           | 156,036                       | 3,900,900                          | 27,668                                       | 691,700                    | 1.3%                                | \$4.04                 | 15.8%                       | 9.3%                       | 53,297                     | 1,332,425                  |
| BRANCH    | 7.0%             | 11,224                            | 280,600                           | 0.4%                                | \$6.98                 | 22.7%                       | -31.9%           | 49,485                        | 1,237,125                          | 6,209                                        | 155,225                    | 0.3%                                | \$3.86                 | 13.4%                       | -2.7%                      | 14,909                     | 372,725                    |
| CALHOUN   | -6.4%            | 20,965                            | 524,125                           | 0.7%                                | \$3.70                 | 21.3%                       | -29.3%           | 98,246                        | 2,456,150                          | 15,906                                       | 397,650                    | 0.7%                                | \$2.81                 | 18.7%                       | -0.2%                      | 24,917                     | 622,925                    |
| CASS      | -8.5%            | 1,997                             | 49,925                            | 0.1%                                | \$1.01                 | 19.6%                       | -39.8%           | 10,181                        | 254,525                            | 1,151                                        | 28,775                     | 0.1%                                | \$0.58                 | 13.5%                       | -6.9%                      | 2,830                      | 70,750                     |
| CHARLVX.  | 46.2%            | 2,561                             | 64,025                            | 0.1%                                | \$3.22                 | 19.2%                       | -48.9%           | 13,312                        | 332,800                            | 2,084                                        | 52,100                     | 0.1%                                | \$2.62                 | 15.9%                       | -9.9%                      | 3,572                      | 89,300                     |
| CHEBOYGAN | 35.1%            | 2,385                             | 59,625                            | 0.1%                                | \$2.89                 | 14.8%                       | -66.3%           | 16,077                        | 401,925                            | 1,480                                        | 37,000                     | 0.1%                                | \$1.79                 | 6.9%                        | 6.6%                       | 6,080                      | 152,000                    |
| CHIPPEWA  | -3.2%            | 13,110                            | 327,750                           | 0.4%                                | \$11.29                | 30.5%                       | 22.5%            | 42,982                        | 1,074,550                          | 7,476                                        | 186,900                    | 0.3%                                | \$6.44                 | 17.1%                       | -7.8%                      | 11,634                     | 290,850                    |
| CLARE     | -23.9%           | 838                               | 20,950                            | 0.0%                                | \$0.88                 | 41.4%                       | 261.2%           | 2,022                         | 50,550                             | 11,940                                       | 298,500                    | 0.5%                                | \$12.53                | 16.0%                       | 1745.4%                    | 14,121                     | 353,025                    |
| CLINTON   | -27.8%           | 914                               | 22,850                            | 0.0%                                | \$0.41                 | 13.4%                       | -55.5%           | 6,840                         | 171,000                            | 671                                          | 16,775                     | 0.0%                                | \$0.30                 | 11.6%                       | -34.7%                     | 2,561                      | 64,025                     |
| CRAWFORD  | 88.6%            | 2,905                             | 72,625                            | 0.1%                                | \$7.67                 | 28.0%                       | -30.8%           | 10,360                        | 259,000                            | 1,878                                        | 46,950                     | 0.1%                                | \$4.96                 | 15.0%                       | 82.7%                      | 3,882                      | 97,050                     |
| DELTA     | 10.0%            | 11,932                            | 298,300                           | 0.4%                                | \$7.66                 | 26.1%                       | -11.7%           | 45,796                        | 1,144,900                          | 6,800                                        | 170,000                    | 0.3%                                | \$4.36                 | 16.5%                       | -15.8%                     | 12,443                     | 311,075                    |
| DICKINSON | -18.6%           | 6,797                             | 169,925                           | 0.2%                                | \$6.71                 | 33.2%                       | 68.6%            | 20,501                        | 512,525                            | 4,239                                        | 105,975                    | 0.2%                                | \$4.18                 | 21.7%                       | -10.2%                     | 5,022                      | 125,550                    |
| EATON     | 24.5%            | 25,773                            | 644,325                           | 0.8%                                | \$7.29                 | 21.4%                       | -42.2%           | 120,328                       | 3,008,200                          | 14,598                                       | 364,950                    | 0.7%                                | \$4.13                 | 11.8%                       | 2.9%                       | 40,018                     | 1,000,450                  |
| EMMET     | 99.6%            | 45,676                            | 1,141,900                         | 1.4%                                | \$49.67                | 32.3%                       | 9.6%             | 141,267                       | 3,531,675                          | 36,199                                       | 904,975                    | 1.6%                                | \$39.36                | 25.1%                       | 9.5%                       | 21,763                     | 544,075                    |
| GENESSE   | -8.7%            | 211,680                           | 5,292,000                         | 6.7%                                | \$11.75                | 24.4%                       | -15.5%           | 867,447                       | 21,686,175                         | 150,790                                      | 3,769,750                  | 6.8%                                | \$8.37                 | 15.9%                       | 15.5%                      | 306,182                    | 7,654,550                  |
| GLADWIN   | 33.4%            | 2,627                             | 65,675                            | 0.1%                                | \$3.29                 | 18.0%                       | -56.4%           | 14,623                        | 365,575                            | 1,883                                        | 47,075                     | 0.1%                                | \$2.36                 | 12.4%                       | 29.3%                      | 3,887                      | 97,175                     |
| GOGEBIC   | -67.1%           | 8,492                             | 212,300                           | 0.3%                                | \$10.78                | 30.7%                       | 401.0%           | 27,633                        | 690,825                            | 12,045                                       | 301,125                    | 0.5%                                | \$15.30                | 47.1%                       | -2.1%                      | 3,105                      | 77,625                     |
| GR. TRAV. | 19.4%            | 60,227                            | 1,505,675                         | 1.9%                                | \$27.43                | 26.3%                       | -17.3%           | 229,351                       | 5,733,775                          | 44,786                                       | 1,119,650                  | 2.0%                                | \$20.39                | 16.1%                       | 26.8%                      | 78,610                     | 1,965,250                  |

| COUNTY    | CHANGE<br>Q2toQ3 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(4) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(4) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(1) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3(1)TO<br>Q4(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(2) |
|-----------|------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------------------------|
| GRATOIT   | 35.6X            | 3,878                                        | 96,950                                       | 0.1X                                | \$2.40                 | 23.7X                       | -36.3X           | 16,344                        | 408,600                            | 2,554                                        | 63,850                                       | 0.1X                                | \$1.58                 | 14.9X                       | 34.8X                      | 4,750                                        | 118,750                                      |
| HILLSDALE | 2.6X             | 3,724                                        | 93,100                                       | 0.1X                                | \$2.21                 | 22.6X                       | -33.1X           | 16,450                        | 411,250                            | 2,009                                        | 50,225                                       | 0.1X                                | \$1.19                 | 11.8X                       | 15.9X                      | 5,758                                        | 143,950                                      |
| HOUGHTON  | -12.0X           | 13,333                                       | 333,325                                      | 0.4X                                | \$8.80                 | 31.9X                       | 35.5X            | 41,836                        | 1,045,900                          | 7,203                                        | 180,075                                      | 0.3X                                | \$4.75                 | 16.4X                       | -3.7X                      | 10,692                                       | 267,300                                      |
| HURON     | -16.8X           | 7,151                                        | 178,775                                      | 0.2X                                | \$4.90                 | 10.7X                       | -68.4X           | 66,761                        | 1,669,025                          | 11,121                                       | 278,025                                      | 0.5X                                | \$7.63                 | 26.5X                       | 14.5X                      | 18,608                                       | 465,200                                      |
| INGHAM    | -21.0X           | 47,633                                       | 1,190,825                                    | 1.5X                                | \$4.32                 | 24.3X                       | -2.8X            | 196,407                       | 4,910,175                          | 40,513                                       | 1,012,825                                    | 1.8X                                | \$3.68                 | 21.2X                       | 7.4X                       | 60,538                                       | 1,513,450                                    |
| IONIA     | -2.1X            | 4,113                                        | 102,825                                      | 0.1X                                | \$1.98                 | 21.4X                       | -20.2X           | 19,180                        | 479,500                            | 2,717                                        | 67,925                                       | 0.1X                                | \$1.31                 | 16.9X                       | -41.6X                     | 5,600                                        | 140,000                                      |
| IOSCO     | 34.5X            | 4,750                                        | 118,750                                      | 0.1X                                | \$4.19                 | 16.9X                       | -57.6X           | 28,025                        | 700,625                            | 3,663                                        | 91,575                                       | 0.2X                                | \$3.23                 | 11.6X                       | -2.2X                      | 7,980                                        | 199,500                                      |
| IRON      | 2.7X             | 3,602                                        | 90,050                                       | 0.1X                                | \$6.60                 | 40.1X                       | 315.9X           | 8,987                         | 224,675                            | 4,716                                        | 117,900                                      | 0.2X                                | \$8.65                 | 41.3X                       | 28.3X                      | 1,786                                        | 44,650                                       |
| ISABELLA  | -4.3X            | 20,491                                       | 512,275                                      | 0.6X                                | \$9.47                 | 26.2X                       | 19.5X            | 78,348                        | 1,958,700                          | 16,973                                       | 424,325                                      | 0.8X                                | \$7.84                 | 24.6X                       | -25.6X                     | 16,972                                       | 424,300                                      |
| JACKSON   | -14.0X           | 28,513                                       | 712,825                                      | 0.9X                                | \$4.71                 | 24.7X                       | -10.4X           | 115,269                       | 2,881,725                          | 17,436                                       | 435,900                                      | 0.8X                                | \$2.88                 | 16.1X                       | -2.8X                      | 38,955                                       | 973,875                                      |
| KALAMAZOO | -15.4X           | 50,914                                       | 1,272,850                                    | 1.6X                                | \$5.99                 | 21.8X                       | -24.6X           | 233,362                       | 5,834,050                          | 51,016                                       | 1,275,400                                    | 2.3X                                | \$6.01                 | 20.3X                       | 45.4X                      | 85,498                                       | 2,137,450                                    |
| KALKASKA  | 71.8X            | 2,474                                        | 61,850                                       | 0.1X                                | \$5.65                 | 28.3X                       | -28.6X           | 8,752                         | 218,800                            | 1,054                                        | 26,350                                       | 0.0X                                | \$2.41                 | 10.5X                       | 32.6X                      | 2,362                                        | 59,050                                       |
| KENT      | -12.7X           | 140,197                                      | 3,504,925                                    | 4.4X                                | \$7.88                 | 22.0X                       | -17.9X           | 636,491                       | 15,912,275                         | 129,354                                      | 3,233,850                                    | 5.9X                                | \$7.28                 | 17.4X                       | -0.5X                      | 266,865                                      | 6,671,625                                    |
| KEWEENAW  | ERR              | 0                                            | 0                                            | 0.0X                                | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 2,406                                        | 60,150                                       | 0.1X                                | \$30.64                | 23.9X                       | ERR                        | 1,896                                        | 47,400                                       |
| LAKE      | 40.2X            | 3,561                                        | 89,025                                       | 0.1X                                | \$11.55                | 30.8X                       | -12.0X           | 11,552                        | 288,800                            | 1,190                                        | 29,750                                       | 0.1X                                | \$3.86                 | 9.4X                        | 12.3X                      | 3,264                                        | 81,600                                       |
| LAPEER    | 46.0X            | 1,506                                        | 37,650                                       | 0.0X                                | \$0.54                 | 13.9X                       | -66.1X           | 10,827                        | 270,675                            | 2,344                                        | 58,600                                       | 0.1X                                | \$0.84                 | 17.7X                       | 27.1X                      | 4,258                                        | 106,450                                      |
| LEELANAU  | 305.6X           | 940                                          | 23,500                                       | 0.0X                                | \$1.68                 | 10.0X                       | -85.4X           | 9,412                         | 235,300                            | 516                                          | 12,900                                       | 0.0X                                | \$0.92                 | 5.4X                        | 12.7X                      | 2,298                                        | 57,450                                       |
| LENAWEE   | 22.9X            | 15,823                                       | 395,575                                      | 0.5X                                | \$4.40                 | 25.1X                       | -26.4X           | 62,972                        | 1,574,300                          | 10,653                                       | 266,325                                      | 0.5X                                | \$2.96                 | 13.2X                       | 30.8X                      | 27,876                                       | 696,900                                      |
| LIV.      | -11.4X           | 20,295                                       | 507,375                                      | 0.6X                                | \$5.06                 | 27.3X                       | 4.1X             | 74,410                        | 1,860,250                          | 17,936                                       | 448,400                                      | 0.8X                                | \$4.47                 | 17.6X                       | 42.3X                      | 31,382                                       | 784,550                                      |
| LUCE      | -6.8X            | 1,298                                        | 32,450                                       | 0.0X                                | \$4.87                 | 19.2X                       | -13.6X           | 6,751                         | 168,775                            | 423                                          | 10,575                                       | 0.0X                                | \$1.59                 | 6.1X                        | -81.9X                     | 1,329                                        | 33,225                                       |
| MACKINAC  | -28.1X           | 3,307                                        | 82,675                                       | 0.1X                                | \$8.12                 | 10.5X                       | -71.7X           | 31,393                        | 784,825                            | 2,215                                        | 55,375                                       | 0.1X                                | \$5.44                 | 6.8X                        | 1137.4X                    | 13,055                                       | 326,375                                      |
| MACOMB    | -19.9X           | 145,997                                      | 3,649,925                                    | 4.6X                                | \$5.25                 | 21.0X                       | -20.2X           | 696,028                       | 17,400,700                         | 116,684                                      | 2,917,100                                    | 5.3X                                | \$4.20                 | 16.5X                       | -16.0X                     | 243,501                                      | 6,087,525                                    |
| MANISTEE  | 66.4X            | 4,519                                        | 112,975                                      | 0.1X                                | \$4.91                 | 24.6X                       | -40.2X           | 18,368                        | 459,200                            | 1,931                                        | 48,275                                       | 0.1X                                | \$2.10                 | 10.3X                       | 10.7X                      | 4,352                                        | 108,800                                      |
| MARQUETTE | -7.0X            | 30,107                                       | 752,675                                      | 1.0X                                | \$10.16                | 29.9X                       | 21.4X            | 100,788                       | 2,519,700                          | 21,181                                       | 529,525                                      | 1.0X                                | \$7.15                 | 19.6X                       | 10.3X                      | 28,018                                       | 700,450                                      |
| MASON     | 99.3X            | 11,417                                       | 285,425                                      | 0.4X                                | \$10.83                | 26.5X                       | -38.3X           | 43,131                        | 1,078,275                          | 4,812                                        | 120,300                                      | 0.2X                                | \$4.56                 | 10.8X                       | 23.2X                      | 10,320                                       | 258,000                                      |
| MECOSTA   | 13.4X            | 20,615                                       | 515,375                                      | 0.7X                                | \$13.94                | 30.0X                       | 13.2X            | 68,760                        | 1,719,000                          | 13,446                                       | 336,150                                      | 0.6X                                | \$9.09                 | 19.5X                       | -3.1X                      | 16,911                                       | 422,775                                      |
| MEMPHINEE | -3.9X            | 1,467                                        | 36,675                                       | 0.0X                                | \$1.40                 | 22.8X                       | -35.4X           | 6,424                         | 160,600                            | 805                                          | 20,125                                       | 0.0X                                | \$0.77                 | 14.3X                       | 150.0X                     | 2,239                                        | 55,975                                       |
| MIDLAND   | -1.5X            | 29,254                                       | 731,350                                      | 0.9X                                | \$9.94                 | 28.4X                       | 10.0X            | 103,188                       | 2,579,700                          | 22,674                                       | 566,850                                      | 1.0X                                | \$7.70                 | 19.6X                       | 11.3X                      | 33,028                                       | 825,700                                      |

| COUNTY     | CHANGE<br>Q2toQ3 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(4) | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(1) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES |
|------------|------------------|----------------------------------------------|-----------------------------------|-------------------------------------|-------------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|-------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| MISSAUKEE  | 43.0%            | 698                                          | 17,450                            | 0.0%                                | \$1.74                        | 20.5%                       | -51.3%           | 3,410                         | 85,250                             | 260                                          | 6,500                      | 0.0%                                | \$0.65                        | 7.5%                        | -5.5%                      | 1,188                      | 29,700                     |
| MONROE     | -22.1%           | 38,993                                       | 974,825                           | 1.2%                                | \$7.24                        | 31.0%                       | 45.5%            | 125,961                       | 3,149,025                          | 31,640                                       | 791,000                    | 1.4%                                | \$5.87                        | 24.9%                       | 22.9%                      | 28,200                     | 705,000                    |
| MONTCALM   | 1.5%             | 21,039                                       | 525,975                           | 0.7%                                | \$11.06                       | 28.8%                       | 7.7%             | 73,076                        | 1,826,900                          | 16,210                                       | 405,250                    | 0.7%                                | \$8.52                        | 24.9%                       | 22.4%                      | 33,374                     | 834,350                    |
| MONTM.     | 84.5%            | 1,809                                        | 45,225                            | 0.1%                                | \$6.04                        | 30.6%                       | -21.6%           | 5,919                         | 147,975                            | 484                                          | 12,100                     | 0.0%                                | \$1.62                        | 4.0%                        | -12.2%                     | 2,033                      | 50,825                     |
| MUSKEGON   | 8.0%             | 39,114                                       | 977,850                           | 1.2%                                | \$6.21                        | 21.2%                       | -36.7%           | 184,461                       | 4,611,525                          | 42,257                                       | 1,056,425                  | 1.9%                                | \$6.70                        | 17.5%                       | 59.8%                      | 84,161                     | 2,104,025                  |
| NEWAYGO    | 19.3%            | 10,145                                       | 253,625                           | 0.3%                                | \$7.26                        | 30.9%                       | -0.7%            | 32,850                        | 821,250                            | 5,125                                        | 128,125                    | 0.2%                                | \$3.67                        | 14.6%                       | 30.9%                      | 8,873                      | 221,825                    |
| OAKLAND    | 16.4%            | 924,507                                      | 23,112,675                        | 29.2%                               | \$22.84                       | 36.4%                       | 51.6%            | 2,539,943                     | 63,498,575                         | 558,470                                      | 13,961,750                 | 25.3%                               | \$13.80                       | 18.5%                       | 16.0%                      | 700,764                    | 17,519,100                 |
| OCEANA     | 133.1%           | 2,817                                        | 70,425                            | 0.1%                                | \$3.20                        | 15.1%                       | -69.4%           | 18,694                        | 467,350                            | 2,325                                        | 58,125                     | 0.1%                                | \$2.64                        | 10.6%                       | -14.9%                     | 5,922                      | 148,050                    |
| OGEMAW     | 43.3%            | 4,323                                        | 108,075                           | 0.1%                                | \$6.58                        | 38.3%                       | 22.7%            | 11,290                        | 282,250                            | 1,200                                        | 30,000                     | 0.1%                                | \$1.83                        | 17.6%                       | 22.0%                      | 1,803                      | 45,075                     |
| ONTONAGON  | 3.8%             | 2,138                                        | 53,450                            | 0.1%                                | \$5.42                        | 32.9%                       | 54.0%            | 6,494                         | 162,350                            | 1,506                                        | 37,650                     | 0.1%                                | \$3.82                        | 17.1%                       | -7.7%                      | 1,958                      | 48,950                     |
| OSCEOLA    | 45.0%            | 1,043                                        | 26,075                            | 0.0%                                | \$1.38                        | 31.5%                       | -3.3%            | 3,316                         | 82,900                             | 1,094                                        | 27,350                     | 0.0%                                | \$1.44                        | 26.2%                       | 143.1%                     | 782                        | 19,550                     |
| OSCODA     | -23.1%           | 1,525                                        | 38,125                            | 0.0%                                | \$5.56                        | 34.3%                       | 39.1%            | 4,449                         | 111,225                            | 342                                          | 8,550                      | 0.0%                                | \$1.25                        | 4.6%                        | -14.9%                     | 911                        | 22,775                     |
| OTSEGO     | 61.2%            | 8,059                                        | 201,475                           | 0.3%                                | \$13.44                       | 35.3%                       | 16.4%            | 22,843                        | 571,075                            | 2,288                                        | 57,200                     | 0.1%                                | \$3.82                        | 3.4%                        | -35.8%                     | 4,885                      | 122,125                    |
| OTTAWA     | -13.9%           | 49,516                                       | 1,237,900                         | 1.6%                                | \$7.88                        | 22.2%                       | -18.0%           | 222,779                       | 5,569,475                          | 47,320                                       | 1,183,000                  | 2.1%                                | \$7.53                        | 23.8%                       | 10.9%                      | 84,657                     | 2,116,425                  |
| PRES. IS.  | -11.9%           | 1,147                                        | 28,675                            | 0.0%                                | \$2.01                        | 27.5%                       | -2.7%            | 4,166                         | 104,150                            | 444                                          | 11,100                     | 0.0%                                | \$0.78                        | 12.3%                       | -11.6%                     | 1,021                      | 25,525                     |
| ROSCOMMON  | 71.2%            | 1,551                                        | 38,775                            | 0.0%                                | \$2.37                        | 11.1%                       | -77.9%           | 14,000                        | 350,000                            | 854                                          | 21,350                     | 0.0%                                | \$1.30                        | 1.5%                        | -36.3%                     | 3,564                      | 89,100                     |
| SAGINAW    | 8.4%             | 80,368                                       | 2,009,200                         | 2.5%                                | \$8.81                        | 28.8%                       | 18.1%            | 278,784                       | 6,969,600                          | 44,253                                       | 1,106,325                  | 2.0%                                | \$4.85                        | 24.0%                       | -34.5%                     | 46,580                     | 1,164,500                  |
| ST. CLAIR  | 32.2%            | 26,049                                       | 651,225                           | 0.8%                                | \$4.69                        | 23.9%                       | -33.2%           | 109,179                       | 2,729,475                          | 16,433                                       | 410,825                    | 0.7%                                | \$2.96                        | 16.3%                       | 12.2%                      | 35,427                     | 885,675                    |
| ST. JOSEPH | 15.6%            | 10,305                                       | 257,625                           | 0.3%                                | \$4.59                        | 24.2%                       | -23.9%           | 42,550                        | 1,063,750                          | 7,264                                        | 181,600                    | 0.3%                                | \$3.24                        | 19.1%                       | 3.9%                       | 14,310                     | 357,750                    |
| SANILAC    | 107.9%           | 5,947                                        | 148,675                           | 0.2%                                | \$3.64                        | 33.3%                       | -18.8%           | 17,849                        | 446,225                            | 640                                          | 16,000                     | 0.0%                                | \$0.39                        | 6.3%                        | -39.0%                     | 3,663                      | 91,575                     |
| SCHCRFT.   | 21.0%            | 585                                          | 14,625                            | 0.0%                                | \$1.71                        | 14.0%                       | -53.2%           | 4,186                         | 104,650                            | 255                                          | 6,375                      | 0.0%                                | \$0.74                        | 1.0%                        | -80.7%                     | 945                        | 23,625                     |
| SHIAMASSE  | 4.1%             | 24,534                                       | 613,350                           | 0.8%                                | \$8.62                        | 20.9%                       | -31.4%           | 117,459                       | 2,936,475                          | 23,206                                       | 580,150                    | 1.1%                                | \$8.16                        | 22.7%                       | 1.7%                       | 34,272                     | 856,800                    |
| TUSCOLA    | -12.9%           | 7,403                                        | 185,075                           | 0.2%                                | \$3.25                        | 13.1%                       | -59.1%           | 56,546                        | 1,413,650                          | 11,195                                       | 279,875                    | 0.5%                                | \$4.91                        | 19.4%                       | 9.0%                       | 18,596                     | 464,900                    |
| VAN BUREN  | -22.9%           | 7,557                                        | 188,925                           | 0.2%                                | \$2.83                        | 17.9%                       | -39.0%           | 42,174                        | 1,054,350                          | 7,272                                        | 181,800                    | 0.3%                                | \$2.72                        | 9.1%                        | 18.1%                      | 15,643                     | 391,075                    |
| WASHTENAW  | -0.7%            | 77,184                                       | 1,929,600                         | 2.4%                                | \$7.29                        | 27.7%                       | -3.2%            | 278,458                       | 6,961,450                          | 43,652                                       | 1,091,300                  | 2.0%                                | \$4.12                        | 8.5%                        | 5.7%                       | 88,939                     | 2,223,475                  |
| WAYNE      | -14.4%           | 362,156                                      | 9,053,900                         | 11.4%                               | \$3.87                        | 24.8%                       | -3.0%            | 1,458,709                     | 36,467,725                         | 262,451                                      | 6,561,275                  | 11.9%                               | \$2.81                        | 21.7%                       | -8.7%                      | 445,207                    | 11,130,175                 |
| WEXFORD    | -15.7%           | 36,361                                       | 909,025                           | 1.1%                                | \$36.21                       | 54.8%                       | 253.0%           | 66,383                        | 1,659,575                          | 5,937                                        | 148,425                    | 0.3%                                | \$5.91                        | 4.2%                        | -20.8%                     | 5,969                      | 149,225                    |
| OUT/STATE  | 12.0%            | 221,267                                      | 5,531,675                         | 7.0%                                |                               | 40.0%                       | 66.8%            | 553,164                       | 13,829,100                         | 118,556                                      | 2,963,900                  | 5.4%                                |                               | 15.6%                       | 46.7%                      | 170,676                    | 4,266,900                  |

| COUNTY    | CHANGE<br>Q2toQ3 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1983(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(1) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | SPORTING<br>GOODS<br>SALES<br>1984(2) | SPORTING<br>GOODS<br>SALES |
|-----------|------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------------|----------------------------|
| TOTAL     | 0.3%             | 3,167,377                                    | 79,184,425                 | 100.0%                              |                        | 27.8%                       | 2.2%             | 11,403,578                    | 285,089,450                        | 2,205,157                                    | 55,128,925                 | 100.0%                              |                        | 17.5%                       | 7.6%                       | 3,556,456                             | 88,911,400                 |
| COUNTY AV |                  | 35,495                                       | 887,383                    |                                     | \$7.95                 |                             |                  | 130,728                       | 3,268,197                          | 25,140                                       | 628,494                    |                                     | \$5.63                 |                             |                            | 40,793                                | 1,019,813                  |



| COUNTY    | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2) TO<br>84(2) | SPORTING<br>GOODS<br>SALES TAX<br>1984(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3) TO<br>84(3) | SPORTING<br>GOODS<br>SALES TAX<br>1984(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4) TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|----------------------------------|------------------------|-----------------------------|-----------------------------|-------------------------------------------|----------------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|-------------------------------------------|----------------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|------------------------|------------------------------------|
| ALCONA    | 0.1%                             | \$6.48                 | 22.5%                       | 7.4%                        | 5,635                                     | 140,875                    | 0.2%                             | \$14.46                | 50.2%                       | -28.3%                      | 2,247                                     | 56,175                     | 0.1%                             | \$5.77                 | 20.0%                       | -19.1%                      | 11,229                 | 280,725                            |
| ALGER     | 0.0%                             | \$0.66                 | 18.8%                       | -44.1%                      | 312                                       | 7,800                      | 0.0%                             | \$0.85                 | 24.2%                       | -38.3%                      | 473                                       | 11,825                     | 0.0%                             | \$1.28                 | 36.7%                       | -29.7%                      | 1,288                  | 32,200                             |
| ALLEGAN   | 0.1%                             | \$1.51                 | 30.1%                       | 15.5%                       | 5,283                                     | 132,075                    | 0.2%                             | \$1.62                 | 32.2%                       | 19.0%                       | 3,288                                     | 82,200                     | 0.1%                             | \$1.01                 | 20.0%                       | 18.3%                       | 16,402                 | 410,050                            |
| ALPENA    | 0.6%                             | \$15.39                | 29.2%                       | 1.0%                        | 15,713                                    | 392,825                    | 0.5%                             | \$12.16                | 23.1%                       | -1.7%                       | 18,426                                    | 460,650                    | 0.5%                             | \$14.25                | 27.1%                       | -12.9%                      | 68,089                 | 1,702,225                          |
| ANTRIM    | 0.2%                             | \$8.45                 | 20.2%                       | -31.1%                      | 9,606                                     | 240,150                    | 0.3%                             | \$14.83                | 35.4%                       | -27.5%                      | 4,884                                     | 122,100                    | 0.1%                             | \$7.54                 | 18.0%                       | -1.9%                       | 27,162                 | 679,050                            |
| ARENAC    | 0.1%                             | \$8.87                 | 24.3%                       | -67.7%                      | 8,984                                     | 224,600                    | 0.3%                             | \$15.27                | 41.9%                       | -62.7%                      | 4,656                                     | 116,400                    | 0.1%                             | \$7.92                 | 21.7%                       | -26.9%                      | 21,455                 | 536,375                            |
| BARAGA    | 0.0%                             | \$3.51                 | 24.1%                       | 7.1%                        | 785                                       | 19,625                     | 0.0%                             | \$2.31                 | 15.8%                       | -62.4%                      | 1,634                                     | 40,850                     | 0.0%                             | \$4.81                 | 33.0%                       | -32.2%                      | 4,953                  | 123,825                            |
| BARRY     | 0.3%                             | \$6.14                 | 16.9%                       | 2.4%                        | 19,725                                    | 493,125                    | 0.6%                             | \$10.77                | 29.7%                       | 26.7%                       | 23,299                                    | 582,475                    | 0.7%                             | \$12.72                | 35.1%                       | 16.2%                       | 66,379                 | 1,659,475                          |
| BAY       | 2.7%                             | \$20.33                | 36.9%                       | 18.7%                       | 65,960                                    | 1,649,000                  | 2.0%                             | \$13.76                | 24.9%                       | -13.7%                      | 48,962                                    | 1,224,050                  | 1.4%                             | \$10.21                | 18.5%                       | -3.3%                       | 264,439                | 6,610,975                          |
| BENZIE    | 0.1%                             | \$11.18                | 25.2%                       | 83.3%                       | 11,072                                    | 276,800                    | 0.3%                             | \$24.70                | 55.8%                       | 16.4%                       | 2,205                                     | 55,125                     | 0.1%                             | \$4.92                 | 11.1%                       | -16.6%                      | 19,838                 | 495,950                            |
| BERRIEN   | 1.5%                             | \$7.78                 | 30.3%                       | 11.8%                       | 56,165                                    | 1,404,125                  | 1.7%                             | \$8.20                 | 32.0%                       | 14.1%                       | 38,506                                    | 962,650                    | 1.1%                             | \$5.62                 | 21.9%                       | 14.0%                       | 175,636                | 4,390,900                          |
| BRANCH    | 0.4%                             | \$9.27                 | 32.3%                       | -3.2%                       | 16,447                                    | 411,175                    | 0.5%                             | \$10.23                | 35.6%                       | -0.2%                       | 8,631                                     | 215,775                    | 0.3%                             | \$5.37                 | 18.7%                       | -23.1%                      | 46,196                 | 1,154,900                          |
| CALHOUN   | 0.7%                             | \$4.40                 | 29.3%                       | -21.4%                      | 23,841                                    | 596,025                    | 0.7%                             | \$4.21                 | 28.0%                       | -19.6%                      | 20,437                                    | 510,925                    | 0.6%                             | \$3.61                 | 24.0%                       | -2.5%                       | 85,101                 | 2,127,525                          |
| CASS      | 0.1%                             | \$1.43                 | 33.1%                       | -22.0%                      | 3,604                                     | 90,100                     | 0.1%                             | \$1.82                 | 42.1%                       | 8.6%                        | 966                                       | 24,150                     | 0.0%                             | \$0.49                 | 11.3%                       | -51.6%                      | 8,551                  | 213,775                            |
| CHARLVX.  | 0.1%                             | \$4.49                 | 27.2%                       | 4.2%                        | 5,381                                     | 134,525                    | 0.2%                             | \$6.76                 | 41.0%                       | 7.4%                        | 2,075                                     | 51,875                     | 0.1%                             | \$2.61                 | 15.8%                       | -19.0%                      | 13,112                 | 327,800                            |
| CHEBOYGAN | 0.2%                             | \$7.36                 | 28.2%                       | 16.2%                       | 11,008                                    | 275,200                    | 0.3%                             | \$13.33                | 51.1%                       | 55.7%                       | 2,980                                     | 74,500                     | 0.1%                             | \$3.61                 | 13.8%                       | 24.9%                       | 21,548                 | 538,700                            |
| CHIPPewa  | 0.3%                             | \$10.02                | 26.5%                       | 5.2%                        | 12,928                                    | 323,200                    | 0.4%                             | \$11.13                | 29.5%                       | 20.8%                       | 11,784                                    | 294,600                    | 0.3%                             | \$10.15                | 26.9%                       | -10.1%                      | 43,822                 | 1,095,550                          |
| CLARE     | 0.4%                             | \$14.82                | 18.9%                       | 4529.8%                     | 19,770                                    | 494,250                    | 0.6%                             | \$20.75                | 26.5%                       | 8421.6%                     | 28,691                                    | 717,275                    | 0.8%                             | \$30.11                | 38.5%                       | 3323.7%                     | 74,522                 | 1,863,050                          |
| CLINTON   | 0.1%                             | \$1.15                 | 44.3%                       | -10.0%                      | 1,982                                     | 49,550                     | 0.1%                             | \$0.89                 | 34.2%                       | -3.5%                       | 573                                       | 14,325                     | 0.0%                             | \$0.26                 | 9.9%                        | -37.3%                      | 5,787                  | 144,675                            |
| CRAWFORD  | 0.1%                             | \$10.25                | 31.1%                       | 74.3%                       | 4,110                                     | 102,750                    | 0.1%                             | \$10.86                | 32.9%                       | -2.1%                       | 2,626                                     | 65,650                     | 0.1%                             | \$6.94                 | 21.0%                       | -9.6%                       | 12,496                 | 312,400                            |
| DELTA     | 0.3%                             | \$7.99                 | 30.3%                       | 1.3%                        | 10,863                                    | 271,575                    | 0.3%                             | \$6.97                 | 26.4%                       | -19.6%                      | 11,004                                    | 275,100                    | 0.3%                             | \$7.06                 | 26.8%                       | -7.8%                       | 41,110                 | 1,027,750                          |
| DICKINSON | 0.1%                             | \$4.95                 | 25.8%                       | 1.4%                        | 3,485                                     | 87,125                     | 0.1%                             | \$3.44                 | 17.9%                       | -13.5%                      | 6,747                                     | 168,675                    | 0.2%                             | \$6.66                 | 34.6%                       | -0.7%                       | 19,493                 | 487,325                            |
| EATON     | 1.1%                             | \$11.33                | 32.3%                       | 11.8%                       | 42,470                                    | 1,061,750                  | 1.3%                             | \$12.02                | 34.3%                       | -4.7%                       | 26,669                                    | 666,725                    | 0.8%                             | \$7.55                 | 21.5%                       | 3.5%                        | 123,755                | 3,093,875                          |
| EMMET     | 0.6%                             | \$23.66                | 15.1%                       | 4.2%                        | 43,715                                    | 1,092,875                  | 1.3%                             | \$47.53                | 30.3%                       | 4.9%                        | 42,810                                    | 1,070,250                  | 1.3%                             | \$46.55                | 29.6%                       | -6.3%                       | 144,487                | 3,612,175                          |
| GENESSE   | 8.6%                             | \$16.99                | 32.4%                       | 11.5%                       | 257,664                                   | 6,441,600                  | 7.8%                             | \$14.30                | 27.2%                       | 2.8%                        | 230,971                                   | 5,774,275                  | 6.8%                             | \$12.82                | 24.4%                       | 9.1%                        | 945,607                | 23,640,175                         |
| GLADWIN   | 0.1%                             | \$4.87                 | 25.5%                       | -13.9%                      | 6,817                                     | 170,425                    | 0.2%                             | \$8.54                 | 44.8%                       | 13.2%                       | 2,630                                     | 65,750                     | 0.1%                             | \$3.29                 | 17.3%                       | 0.1%                        | 15,217                 | 380,425                            |
| GOGEBIC   | 0.1%                             | \$3.94                 | 12.1%                       | -39.7%                      | 1,852                                     | 46,300                     | 0.1%                             | \$2.35                 | 7.2%                        | 9.3%                        | 8,594                                     | 214,850                    | 0.3%                             | \$10.91                | 33.6%                       | 1.2%                        | 25,596                 | 639,900                            |
| GR. TRAV. | 2.2%                             | \$35.80                | 28.2%                       | 28.9%                       | 85,615                                    | 2,140,375                  | 2.6%                             | \$38.99                | 30.7%                       | 17.6%                       | 69,658                                    | 1,741,450                  | 2.0%                             | \$31.72                | 25.0%                       | 15.7%                       | 278,669                | 6,966,725                          |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|----------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| GRATOIT   | 0.1%                             | \$2.94                 | 27.6%                       | 5.9%                       | 6,640                                        | 166,000                    | 0.2%                             | \$4.10                 | 38.6%                       | 9.1%                       | 3,245                                        | 81,125                     | 0.1%                             | \$2.01                 | 18.9%                       | -16.3%                     | 17,189                        | 429,725                            |
| HILLSDALE | 0.2%                             | \$3.42                 | 33.9%                       | 6.1%                       | 5,496                                        | 137,400                    | 0.2%                             | \$3.27                 | 32.4%                       | -1.3%                      | 3,713                                        | 92,825                     | 0.1%                             | \$2.21                 | 21.9%                       | -0.3%                      | 16,976                        | 424,400                            |
| Houghton  | 0.3%                             | \$7.06                 | 24.4%                       | -4.4%                      | 11,351                                       | 283,775                    | 0.3%                             | \$7.49                 | 25.9%                       | 15.3%                      | 14,616                                       | 365,400                    | 0.4%                             | \$9.65                 | 33.3%                       | 9.6%                       | 43,862                        | 1,096,550                          |
| MURON     | 0.5%                             | \$12.76                | 44.3%                       | -31.7%                     | 7,966                                        | 199,150                    | 0.2%                             | \$5.46                 | 19.0%                       | -64.8%                     | 4,269                                        | 106,725                    | 0.1%                             | \$2.93                 | 10.2%                       | -40.3%                     | 41,964                        | 1,049,100                          |
| INGHAM    | 1.7%                             | \$5.49                 | 31.6%                       | -2.4%                      | 49,402                                       | 1,235,050                  | 1.5%                             | \$4.48                 | 25.8%                       | 0.8%                       | 40,955                                       | 1,023,875                  | 1.2%                             | \$3.72                 | 21.4%                       | -14.0%                     | 191,408                       | 4,785,200                          |
| IONIA     | 0.2%                             | \$2.70                 | 34.9%                       | 6.5%                       | 4,139                                        | 103,475                    | 0.1%                             | \$2.00                 | 25.8%                       | -19.6%                     | 3,580                                        | 89,500                     | 0.1%                             | \$1.73                 | 22.3%                       | -13.0%                     | 16,036                        | 400,900                            |
| IOSCO     | 0.2%                             | \$7.04                 | 25.3%                       | -4.2%                      | 13,885                                       | 347,125                    | 0.4%                             | \$12.24                | 44.0%                       | 24.0%                      | 6,012                                        | 150,300                    | 0.2%                             | \$5.30                 | 19.1%                       | 26.6%                      | 31,540                        | 788,500                            |
| IRON      | 0.1%                             | \$3.27                 | 15.6%                       | 111.9%                     | 1,627                                        | 40,675                     | 0.0%                             | \$2.98                 | 14.2%                       | 87.9%                      | 3,293                                        | 82,325                     | 0.1%                             | \$6.04                 | 28.8%                       | -8.6%                      | 11,422                        | 285,550                            |
| ISABELLA  | 0.5%                             | \$7.84                 | 24.6%                       | -5.2%                      | 17,254                                       | 431,350                    | 0.5%                             | \$7.97                 | 25.0%                       | 0.7%                       | 17,711                                       | 442,775                    | 0.5%                             | \$8.18                 | 25.7%                       | -13.6%                     | 68,910                        | 1,722,750                          |
| JACKSON   | 1.1%                             | \$6.43                 | 36.0%                       | 5.3%                       | 27,470                                       | 686,750                    | 0.8%                             | \$4.53                 | 25.4%                       | -13.7%                     | 24,222                                       | 605,550                    | 0.7%                             | \$4.00                 | 22.4%                       | -15.0%                     | 108,083                       | 2,702,075                          |
| KALAMAZOO | 2.4%                             | \$10.06                | 34.0%                       | 7.1%                       | 68,563                                       | 1,714,075                  | 2.1%                             | \$8.07                 | 27.3%                       | 1.5%                       | 46,098                                       | 1,152,450                  | 1.4%                             | \$5.43                 | 18.4%                       | -9.5%                      | 251,175                       | 6,279,375                          |
| KALKASKA  | 0.1%                             | \$5.39                 | 23.6%                       | 17.1%                      | 3,163                                        | 79,075                     | 0.1%                             | \$7.22                 | 31.6%                       | -8.7%                      | 3,418                                        | 85,450                     | 0.1%                             | \$7.80                 | 34.2%                       | 38.2%                      | 9,997                         | 249,925                            |
| KENT      | 7.5%                             | \$15.01                | 36.0%                       | 36.4%                      | 192,558                                      | 4,813,950                  | 5.9%                             | \$10.83                | 25.9%                       | 12.8%                      | 153,290                                      | 3,832,250                  | 4.5%                             | \$8.62                 | 20.7%                       | 9.3%                       | 742,067                       | 18,551,675                         |
| KEWEENAW  | 0.1%                             | \$24.15                | 18.8%                       | ERR                        | 1,944                                        | 48,600                     | 0.1%                             | \$24.76                | 19.3%                       | ERR                        | 3,828                                        | 95,700                     | 0.1%                             | \$48.75                | 38.0%                       | ERR                        | 10,074                        | 251,850                            |
| LAKE      | 0.1%                             | \$10.58                | 25.8%                       | 13.1%                      | 4,205                                        | 105,125                    | 0.1%                             | \$13.63                | 33.2%                       | 3.9%                       | 3,995                                        | 99,875                     | 0.1%                             | \$12.95                | 31.6%                       | 12.2%                      | 12,654                        | 316,350                            |
| LAPEER    | 0.1%                             | \$1.52                 | 32.2%                       | 40.1%                      | 3,783                                        | 94,575                     | 0.1%                             | \$1.35                 | 28.6%                       | -14.7%                     | 2,821                                        | 70,525                     | 0.1%                             | \$1.01                 | 21.4%                       | 87.3%                      | 13,206                        | 330,150                            |
| LEELANAU  | 0.1%                             | \$4.10                 | 24.1%                       | 45.0%                      | 5,613                                        | 140,325                    | 0.2%                             | \$10.02                | 58.9%                       | -12.7%                     | 1,106                                        | 27,650                     | 0.0%                             | \$1.97                 | 11.6%                       | 17.7%                      | 9,533                         | 238,325                            |
| LENAWEE   | 0.8%                             | \$7.75                 | 34.5%                       | 59.3%                      | 24,869                                       | 621,725                    | 0.8%                             | \$6.91                 | 30.8%                       | 15.6%                      | 17,299                                       | 432,475                    | 0.5%                             | \$4.81                 | 21.4%                       | 9.3%                       | 80,697                        | 2,017,425                          |
| LIV.      | 0.9%                             | \$7.82                 | 30.7%                       | 42.6%                      | 25,237                                       | 630,925                    | 0.8%                             | \$6.29                 | 24.7%                       | 29.4%                      | 27,536                                       | 688,400                    | 0.8%                             | \$6.86                 | 27.0%                       | 35.7%                      | 102,091                       | 2,552,275                          |
| LUCE      | 0.0%                             | \$4.99                 | 19.1%                       | -17.6%                     | 2,831                                        | 70,775                     | 0.1%                             | \$10.63                | 40.7%                       | 88.4%                      | 2,372                                        | 59,300                     | 0.1%                             | \$8.91                 | 34.1%                       | 82.7%                      | 6,955                         | 173,875                            |
| MACKINAC  | 0.4%                             | \$32.07                | 39.9%                       | -19.6%                     | 13,267                                       | 331,675                    | 0.4%                             | \$32.59                | 40.6%                       | 13.7%                      | 4,166                                        | 104,150                    | 0.1%                             | \$10.23                | 12.7%                       | 26.0%                      | 32,703                        | 817,575                            |
| MACOMB    | 6.8%                             | \$8.76                 | 34.4%                       | 6.7%                       | 197,390                                      | 4,934,750                  | 6.0%                             | \$7.10                 | 27.9%                       | 8.0%                       | 150,055                                      | 3,751,375                  | 4.4%                             | \$5.40                 | 21.2%                       | 2.8%                       | 707,630                       | 17,690,750                         |
| MANISTEE  | 0.1%                             | \$4.73                 | 23.2%                       | -4.2%                      | 7,672                                        | 191,800                    | 0.2%                             | \$8.33                 | 40.9%                       | 1.5%                       | 4,825                                        | 120,625                    | 0.1%                             | \$5.24                 | 25.7%                       | 6.8%                       | 18,780                        | 469,500                            |
| MARQUETTE | 0.8%                             | \$9.45                 | 25.9%                       | 5.0%                       | 26,247                                       | 656,175                    | 0.8%                             | \$8.86                 | 24.3%                       | 5.8%                       | 32,766                                       | 819,150                    | 1.0%                             | \$11.05                | 30.3%                       | 8.8%                       | 108,212                       | 2,705,300                          |
| MASON     | 0.3%                             | \$9.79                 | 23.1%                       | 11.1%                      | 19,589                                       | 489,725                    | 0.6%                             | \$18.57                | 43.8%                       | 5.8%                       | 10,041                                       | 251,025                    | 0.3%                             | \$9.52                 | 22.4%                       | -12.1%                     | 44,762                        | 1,119,050                          |
| MECOSTA   | 0.5%                             | \$11.44                | 24.5%                       | 5.3%                       | 21,974                                       | 549,350                    | 0.7%                             | \$14.86                | 31.8%                       | 20.7%                      | 16,752                                       | 418,800                    | 0.5%                             | \$11.33                | 24.2%                       | -18.7%                     | 69,083                        | 1,727,075                          |
| MONONINEE | 0.1%                             | \$2.14                 | 39.9%                       | -5.2%                      | 2,071                                        | 51,775                     | 0.1%                             | \$1.98                 | 36.9%                       | -8.8%                      | 503                                          | 12,575                     | 0.0%                             | \$0.48                 | 9.0%                        | -65.7%                     | 5,618                         | 140,450                            |
| MIDLAND   | 0.9%                             | \$11.22                | 28.5%                       | 22.4%                      | 30,957                                       | 773,925                    | 0.9%                             | \$10.52                | 26.7%                       | 16.5%                      | 29,088                                       | 727,200                    | 0.9%                             | \$9.88                 | 25.1%                       | -0.6%                      | 115,747                       | 2,893,675                          |

| COUNTY     | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2) TO<br>84(2) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3) TO<br>84(3) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4) TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|------------|----------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|------------------------|------------------------------------|
|            |                                  |                        |                             |                             | 1984(3)                    |                            |                                  |                        |                             |                             | 1984(4)                    |                            |                                  |                        |                             |                             |                        |                                    |
| MISSAUKEE  | 0.0%                             | \$2.97                 | 34.3%                       | 18.4%                       | 1,256                      | 31,400                     | 0.0%                             | \$3.14                 | 36.3%                       | -12.4%                      | 755                        | 18,075                     | 0.0%                             | \$1.89                 | 21.8%                       | 8.2%                        | 3,459                  | 86,475                             |
| MONROE     | 0.8%                             | \$5.24                 | 22.2%                       | -18.1%                      | 28,832                     | 720,800                    | 0.9%                             | \$5.35                 | 22.7%                       | 7.6%                        | 38,220                     | 955,500                    | 1.1%                             | \$7.10                 | 30.1%                       | -2.0%                       | 126,892                | 3,172,300                          |
| MONTICALLY | 0.9%                             | \$17.54                | 51.2%                       | 73.3%                       | 7,960                      | 199,000                    | 0.2%                             | \$4.18                 | 12.2%                       | -59.3%                      | 7,590                      | 189,750                    | 0.2%                             | \$3.99                 | 11.7%                       | -63.9%                      | 65,134                 | 1,628,350                          |
| MONTH.     | 0.1%                             | \$6.78                 | 16.7%                       | 62.5%                       | 5,593                      | 139,825                    | 0.2%                             | \$18.66                | 45.8%                       | 142.3%                      | 4,098                      | 102,450                    | 0.1%                             | \$13.67                | 33.6%                       | 126.5%                      | 12,208                 | 305,200                            |
| MUSKEGON   | 2.4%                             | \$13.35                | 34.9%                       | 47.2%                       | 81,349                     | 2,033,725                  | 2.5%                             | \$12.91                | 33.8%                       | 31.8%                       | 33,238                     | 830,950                    | 1.0%                             | \$5.27                 | 13.8%                       | -15.0%                      | 241,005                | 6,025,125                          |
| NEWAYGO    | 0.2%                             | \$6.35                 | 25.3%                       | 3.5%                        | 11,197                     | 279,925                    | 0.3%                             | \$8.02                 | 32.0%                       | 9.6%                        | 9,850                      | 246,250                    | 0.3%                             | \$7.05                 | 28.1%                       | -2.9%                       | 35,045                 | 876,125                            |
| OAKLAND    | 19.7%                            | \$17.31                | 23.3%                       | 33.7%                       | 669,159                    | 16,728,975                 | 20.4%                            | \$16.53                | 22.2%                       | 9.7%                        | 1,085,267                  | 27,131,675                 | 31.9%                            | \$26.82                | 36.0%                       | 17.4%                       | 3,013,660              | 75,341,500                         |
| OCEANA     | 0.2%                             | \$6.73                 | 27.0%                       | 50.0%                       | 12,330                     | 308,250                    | 0.4%                             | \$14.01                | 56.2%                       | 34.0%                       | 2,478                      | 61,950                     | 0.1%                             | \$2.82                 | 11.3%                       | -12.0%                      | 21,930                 | 576,375                            |
| OGEMAW     | 0.1%                             | \$2.74                 | 26.5%                       | -26.7%                      | 1,727                      | 43,175                     | 0.1%                             | \$2.63                 | 25.4%                       | -51.0%                      | 1,772                      | 44,300                     | 0.1%                             | \$2.70                 | 26.0%                       | -59.0%                      | 6,808                  | 162,550                            |
| ONTONAGON  | 0.1%                             | \$4.96                 | 22.2%                       | 46.4%                       | 2,234                      | 55,850                     | 0.1%                             | \$5.66                 | 25.4%                       | 61.0%                       | 3,525                      | 88,125                     | 0.1%                             | \$8.94                 | 40.0%                       | 64.9%                       | 8,811                  | 230,575                            |
| OSCEOLA    | 0.0%                             | \$1.03                 | 18.7%                       | 5.1%                        | 789                        | 19,725                     | 0.0%                             | \$1.04                 | 18.9%                       | -26.9%                      | 2,264                      | 56,600                     | 0.1%                             | \$2.99                 | 54.2%                       | 117.1%                      | 4,177                  | 123,225                            |
| OSCODA     | 0.0%                             | \$3.32                 | 12.2%                       | -36.1%                      | 974                        | 24,350                     | 0.0%                             | \$3.55                 | 13.1%                       | -11.1%                      | 3,264                      | 81,600                     | 0.1%                             | \$11.90                | 43.9%                       | 114.0%                      | 7,437                  | 137,275                            |
| OTSEGO     | 0.1%                             | \$8.15                 | 7.3%                        | 13.8%                       | 7,370                      | 184,250                    | 0.2%                             | \$12.29                | 11.0%                       | 6.4%                        | 7,202                      | 180,050                    | 0.2%                             | \$12.01                | 10.8%                       | -10.6%                      | 66,777                 | 543,625                            |
| OTTAWA     | 2.4%                             | \$13.47                | 42.6%                       | 20.6%                       | 64,457                     | 1,611,425                  | 2.0%                             | \$10.25                | 32.5%                       | 6.7%                        | 49,036                     | 1,225,900                  | 1.4%                             | \$7.80                 | 24.7%                       | -1.0%                       | 198,594                | 6,136,750                          |
| PRES. IS.  | 0.0%                             | \$1.79                 | 28.3%                       | -23.7%                      | 1,210                      | 30,250                     | 0.0%                             | \$2.12                 | 33.5%                       | 2.6%                        | 525                        | 13,125                     | 0.0%                             | \$0.92                 | 14.5%                       | -54.2%                      | 3,610                  | 80,000                             |
| ROSCOMMON  | 0.1%                             | \$5.44                 | 6.5%                        | -13.0%                      | 5,667                      | 141,675                    | 0.2%                             | \$8.65                 | 10.3%                       | -19.2%                      | 1,616                      | 40,400                     | 0.0%                             | \$2.47                 | 2.9%                        | 4.2%                        | 55,100                 | 292,525                            |
| SAGINAW    | 1.3%                             | \$5.11                 | 25.3%                       | -25.8%                      | 53,811                     | 1,345,275                  | 1.6%                             | \$5.90                 | 29.2%                       | -20.9%                      | 67,528                     | 1,688,200                  | 2.0%                             | \$7.40                 | 36.6%                       | -16.0%                      | 184,352                | 5,304,300                          |
| ST. CLAIR  | 1.0%                             | \$6.38                 | 35.1%                       | 20.1%                       | 32,400                     | 810,000                    | 1.0%                             | \$5.84                 | 32.1%                       | -16.9%                      | 25,770                     | 644,250                    | 0.8%                             | \$4.64                 | 25.6%                       | -1.1%                       | 100,861                | 2,750,750                          |
| ST. JOSEPH | 0.4%                             | \$6.38                 | 37.7%                       | 22.2%                       | 12,904                     | 322,600                    | 0.4%                             | \$5.75                 | 34.0%                       | -4.7%                       | 10,101                     | 252,525                    | 0.3%                             | \$4.50                 | 26.6%                       | -2.0%                       | 37,955                 | 1,114,475                          |
| SANILAC    | 0.1%                             | \$2.25                 | 35.8%                       | 3.9%                        | 4,268                      | 106,700                    | 0.1%                             | \$2.62                 | 41.7%                       | -41.8%                      | 2,042                      | 51,050                     | 0.1%                             | \$1.25                 | 20.0%                       | -65.7%                      | 10,228                 | 265,325                            |
| SCHCRFT.   | 0.0%                             | \$2.76                 | 3.7%                        | -8.5%                       | 983                        | 24,575                     | 0.0%                             | \$2.87                 | 3.8%                        | -21.4%                      | 649                        | 16,225                     | 0.0%                             | \$1.89                 | 2.5%                        | 10.9%                       | 25,783                 | 70,800                             |
| SHIAMASSE  | 1.0%                             | \$12.04                | 33.5%                       | -0.2%                       | 30,537                     | 763,425                    | 0.9%                             | \$10.73                | 29.9%                       | -14.6%                      | 26,198                     | 654,950                    | 0.8%                             | \$9.21                 | 25.6%                       | 6.8%                        | 102,202                | 2,855,325                          |
| TUSCOLA    | 0.5%                             | \$8.16                 | 32.3%                       | -10.5%                      | 19,549                     | 488,725                    | 0.6%                             | \$8.58                 | 33.9%                       | 8.0%                        | 12,241                     | 306,025                    | 0.4%                             | \$5.37                 | 21.2%                       | 65.4%                       | 57,658                 | 1,539,525                          |
| VAN BUREN  | 0.4%                             | \$5.85                 | 19.6%                       | -2.7%                       | 12,287                     | 307,175                    | 0.4%                             | \$4.60                 | 15.4%                       | -0.8%                       | 8,411                      | 210,275                    | 0.2%                             | \$3.15                 | 10.5%                       | 11.3%                       | 79,993                 | 1,090,325                          |
| WASHTENAW  | 2.5%                             | \$8.40                 | 17.3%                       | 10.8%                       | 85,407                     | 2,135,175                  | 2.6%                             | \$8.06                 | 16.6%                       | 7.1%                        | 78,150                     | 1,953,750                  | 2.3%                             | \$7.38                 | 15.2%                       | 1.3%                        | 514,947                | 7,403,700                          |
| WAYNE      | 12.5%                            | \$4.76                 | 36.8%                       | 2.2%                        | 384,100                    | 9,602,500                  | 11.7%                            | \$4.11                 | 31.7%                       | 2.9%                        | 375,213                    | 9,380,325                  | 11.0%                            | \$4.01                 | 31.0%                       | 3.6%                        | 1,210,457              | 36,674,275                         |
| WEXFORD    | 0.2%                             | \$5.94                 | 4.2%                        | -51.2%                      | 8,656                      | 216,400                    | 0.3%                             | \$8.62                 | 6.1%                        | -16.0%                      | 8,997                      | 224,925                    | 0.3%                             | \$8.96                 | 6.3%                        | -75.3%                      | 142,178                | 738,975                            |
| OUT/STATE  | 4.8%                             |                        | 22.4%                       | 44.1%                       | 191,613                    | 4,790,325                  | 5.8%                             |                        | 25.2%                       | 44.4%                       | 279,714                    | 6,992,850                  | 8.2%                             |                        | 36.8%                       | 26.4%                       | 760,559                | 19,013,975                         |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)TO<br>84(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)TO<br>84(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1984(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| TOTAL     | 100.0%                              |                        | 28.3%                       | 15.1%                      | 3,286,574                                    | 82,164,350                 | 100.0%                              |                        | 26.2%                       | 6.1%                       | 3,403,715                                    | 85,092,875                 | 100.0%                              |                        | 27.1%                       | 7.5%                       | 12,568,133                    | 311,297,550                        |
| COUNTY AV |                                     | \$9.14                 |                             |                            | 37,289                                       | 932,217                    |                                     | \$8.35                 |                             |                            | 37,639                                       | 940,964                    |                                     | \$8.43                 |                             |                            | 142,260                       | 3,521,489                          |

| COUNTY    | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(1) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1) TO<br>85(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(2) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2) TO<br>85(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3) TO<br>85(3) |
|-----------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|
| ALCONA    | 898                                          | 22,450                                       | 0.0%                                | \$2.30                 | 0.7%                        | 9.1%                        | 2,118                                        | 52,950                                       | 0.1%                                | \$5.44                 | 1.6%                        | -16.1%                      | 4,994                                        | 124,850                                      | 0.1%                                | \$12.82                | 3.8%                        | -11.4%                      |
| ALGER     | 187                                          | 4,675                                        | 0.0%                                | \$0.51                 | 4.0%                        | -28.4%                      | 172                                          | 4,300                                        | 0.0%                                | \$0.47                 | 3.7%                        | -28.9%                      | 156                                          | 3,900                                        | 0.0%                                | \$0.42                 | 3.4%                        | -50.0%                      |
| ALLEGAN   | 3,983                                        | 99,575                                       | 0.2%                                | \$1.22                 | 1.9%                        | 37.4%                       | 7,001                                        | 175,025                                      | 0.2%                                | \$2.15                 | 3.4%                        | 42.0%                       | 7,582                                        | 189,550                                      | 0.2%                                | \$2.32                 | 3.7%                        | 43.5%                       |
| ALPENA    | 12,303                                       | 307,575                                      | 0.5%                                | \$9.52                 | 3.1%                        | -12.5%                      | 22,053                                       | 551,325                                      | 0.5%                                | \$17.06                | 5.5%                        | 10.8%                       | 13,716                                       | 342,900                                      | 0.3%                                | \$10.61                | 3.4%                        | -12.7%                      |
| ANTRIM    | 12,180                                       | 304,500                                      | 0.5%                                | \$18.80                | 2.7%                        | 69.2%                       | 7,715                                        | 192,875                                      | 0.2%                                | \$11.91                | 1.7%                        | 40.9%                       | 16,896                                       | 422,400                                      | 0.4%                                | \$26.08                | 3.8%                        | 75.9%                       |
| ARENAC    | 2,841                                        | 71,025                                       | 0.1%                                | \$4.83                 | 1.9%                        | 9.4%                        | 4,931                                        | 123,275                                      | 0.1%                                | \$8.38                 | 3.3%                        | -5.5%                       | 5,524                                        | 138,100                                      | 0.1%                                | \$9.39                 | 3.7%                        | -38.5%                      |
| BARAGA    | 1,445                                        | 36,125                                       | 0.1%                                | \$4.26                 | 4.8%                        | 7.7%                        | 1,101                                        | 27,525                                       | 0.0%                                | \$3.24                 | 3.7%                        | -7.6%                       | 1,023                                        | 25,575                                       | 0.0%                                | \$3.01                 | 3.4%                        | 30.3%                       |
| BARRY     | 13,222                                       | 330,550                                      | 0.5%                                | \$7.22                 | 2.1%                        | 9.1%                        | 13,106                                       | 327,650                                      | 0.3%                                | \$7.16                 | 2.1%                        | 16.6%                       | 22,985                                       | 574,625                                      | 0.6%                                | \$12.55                | 3.7%                        | 16.5%                       |
| BAY       | 61,893                                       | 1,547,325                                    | 2.5%                                | \$12.91                | 2.4%                        | 18.9%                       | 114,956                                      | 2,873,900                                    | 2.7%                                | \$23.97                | 4.4%                        | 17.9%                       | 95,788                                       | 2,394,700                                    | 2.3%                                | \$19.98                | 3.7%                        | 45.2%                       |
| BENZIE    | 1,615                                        | 40,375                                       | 0.1%                                | \$3.60                 | 0.5%                        | 4.1%                        | 4,880                                        | 122,000                                      | 0.1%                                | \$10.89                | 1.6%                        | -2.6%                       | 11,841                                       | 296,025                                      | 0.3%                                | \$26.42                | 3.9%                        | 6.9%                        |
| BERRIEN   | 27,667                                       | 691,675                                      | 1.1%                                | \$4.04                 | 1.9%                        | 0.0%                        | 53,726                                       | 1,343,150                                    | 1.3%                                | \$7.84                 | 3.7%                        | 0.8%                        | 52,808                                       | 1,320,200                                    | 1.3%                                | \$7.71                 | 3.7%                        | -6.0%                       |
| BRANCH    | 6,068                                        | 151,700                                      | 0.2%                                | \$3.77                 | 1.5%                        | -2.3%                       | 16,240                                       | 406,000                                      | 0.4%                                | \$10.10                | 3.9%                        | 8.9%                        | 15,353                                       | 383,825                                      | 0.4%                                | \$9.55                 | 3.7%                        | -6.7%                       |
| CALHOUN   | 13,024                                       | 325,600                                      | 0.5%                                | \$2.30                 | 1.9%                        | -18.1%                      | 26,418                                       | 660,450                                      | 0.6%                                | \$4.67                 | 3.8%                        | 6.0%                        | 25,153                                       | 628,825                                      | 0.6%                                | \$4.44                 | 3.6%                        | 5.5%                        |
| CASS      | 775                                          | 19,375                                       | 0.0%                                | \$0.39                 | 0.7%                        | -32.7%                      | 3,390                                        | 84,750                                       | 0.1%                                | \$1.71                 | 3.0%                        | 19.8%                       | 4,200                                        | 105,000                                      | 0.1%                                | \$2.12                 | 3.7%                        | 16.5%                       |
| CHARLVX.  | 2,428                                        | 60,700                                       | 0.1%                                | \$3.05                 | 1.3%                        | 16.5%                       | 3,768                                        | 94,200                                       | 0.1%                                | \$4.73                 | 2.1%                        | 5.5%                        | 6,918                                        | 172,950                                      | 0.2%                                | \$8.69                 | 3.8%                        | 28.6%                       |
| CHEBOYGAM | 1,772                                        | 44,300                                       | 0.1%                                | \$2.15                 | 0.7%                        | 19.7%                       | 7,276                                        | 181,900                                      | 0.2%                                | \$8.81                 | 2.8%                        | 19.7%                       | 9,876                                        | 246,900                                      | 0.2%                                | \$11.96                | 3.8%                        | -10.3%                      |
| CHIPPewa  | 9,196                                        | 229,900                                      | 0.4%                                | \$7.92                 | 2.5%                        | 23.0%                       | 11,971                                       | 299,275                                      | 0.3%                                | \$10.31                | 3.3%                        | 2.9%                        | 13,172                                       | 329,300                                      | 0.3%                                | \$11.34                | 3.6%                        | 1.9%                        |
| CLARE     | 13,699                                       | 342,475                                      | 0.5%                                | \$14.38                | 1.9%                        | 14.7%                       | 17,343                                       | 433,575                                      | 0.4%                                | \$18.20                | 2.5%                        | 22.8%                       | 25,650                                       | 641,250                                      | 0.6%                                | \$26.92                | 3.6%                        | 29.7%                       |
| CLINTON   | 728                                          | 18,200                                       | 0.0%                                | \$0.33                 | 1.0%                        | 8.5%                        | 2,138                                        | 53,450                                       | 0.1%                                | \$0.96                 | 3.1%                        | -16.5%                      | 2,620                                        | 65,500                                       | 0.1%                                | \$1.17                 | 3.7%                        | 32.2%                       |
| CRAWFORD  | 2,851                                        | 71,275                                       | 0.1%                                | \$7.53                 | 2.4%                        | 51.8%                       | 4,247                                        | 106,175                                      | 0.1%                                | \$11.22                | 3.6%                        | 9.4%                        | 4,323                                        | 108,075                                      | 0.1%                                | \$11.42                | 3.6%                        | 5.2%                        |
| DELTA     | 6,906                                        | 172,650                                      | 0.3%                                | \$4.43                 | 2.1%                        | 1.6%                        | 13,525                                       | 338,125                                      | 0.3%                                | \$8.68                 | 4.1%                        | 8.7%                        | 11,996                                       | 299,900                                      | 0.3%                                | \$7.70                 | 3.6%                        | 10.4%                       |
| DICKINSON | 4,624                                        | 115,600                                      | 0.2%                                | \$4.56                 | 3.5%                        | 9.1%                        | 5,716                                        | 142,900                                      | 0.1%                                | \$5.64                 | 4.3%                        | 13.8%                       | 4,564                                        | 114,100                                      | 0.1%                                | \$4.50                 | 3.4%                        | 31.0%                       |
| EATON     | 21,007                                       | 525,175                                      | 0.8%                                | \$5.95                 | 1.5%                        | 43.9%                       | 42,327                                       | 1,058,175                                    | 1.0%                                | \$11.98                | 3.1%                        | 5.8%                        | 50,823                                       | 1,270,575                                    | 1.2%                                | \$14.38                | 3.7%                        | 19.7%                       |
| EMMET     | 46,003                                       | 1,150,075                                    | 1.8%                                | \$50.02                | 3.1%                        | 27.1%                       | 22,264                                       | 556,600                                      | 0.5%                                | \$24.21                | 1.5%                        | 2.3%                        | 53,925                                       | 1,348,125                                    | 1.3%                                | \$58.63                | 3.7%                        | 23.4%                       |
| GENESSE   | 181,520                                      | 4,538,000                                    | 7.2%                                | \$10.07                | 2.0%                        | 20.4%                       | 354,032                                      | 8,850,800                                    | 8.4%                                | \$19.65                | 4.0%                        | 15.6%                       | 323,073                                      | 8,076,825                                    | 7.8%                                | \$17.93                | 3.6%                        | 25.4%                       |
| GLADWIN   | 2,093                                        | 52,325                                       | 0.1%                                | \$2.62                 | 0.9%                        | 11.2%                       | 7,878                                        | 196,950                                      | 0.2%                                | \$9.87                 | 3.2%                        | 102.7%                      | 9,180                                        | 229,500                                      | 0.2%                                | \$11.50                | 3.7%                        | 34.7%                       |
| GOGEBIC   | 15,086                                       | 377,150                                      | 0.6%                                | \$19.16                | 24.6%                       | 25.2%                       | 4,126                                        | 103,150                                      | 0.1%                                | \$5.24                 | 6.7%                        | 32.9%                       | 1,409                                        | 35,225                                       | 0.0%                                | \$1.79                 | 2.3%                        | -23.9%                      |
| GR. TRAV. | 42,737                                       | 1,068,425                                    | 1.7%                                | \$19.46                | 2.0%                        | -4.6%                       | 59,403                                       | 1,485,075                                    | 1.4%                                | \$27.05                | 2.7%                        | -24.4%                      | 80,004                                       | 2,000,100                                    | 1.9%                                | \$36.43                | 3.7%                        | -6.6%                       |

| COUNTY    | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(1) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1) TO<br>85(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(2) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2) TO<br>85(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3) TO<br>85(3) |
|-----------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|
| GRATOIT   | 1,605                                        | 40,125                     | 0.1%                                | \$0.99                 | 1.1%                        | -37.2%                      | 4,395                                        | 109,875                    | 0.1%                                | \$2.72                 | 3.0%                        | -7.5%                       | 5,465                                        | 136,625                    | 0.1%                                | \$3.38                 | 3.8%                        | -17.7%                      |
| HILLSDALE | 2,292                                        | 57,300                     | 0.1%                                | \$1.36                 | 1.3%                        | 14.1%                       | 6,283                                        | 157,075                    | 0.1%                                | \$3.73                 | 3.6%                        | 9.1%                        | 6,455                                        | 161,375                    | 0.2%                                | \$3.84                 | 3.7%                        | 17.4%                       |
| HOUGHTON  | 9,089                                        | 227,225                    | 0.4%                                | \$6.00                 | 2.6%                        | 26.2%                       | 10,761                                       | 269,025                    | 0.3%                                | \$7.10                 | 3.1%                        | 0.6%                        | 12,578                                       | 314,450                    | 0.3%                                | \$8.30                 | 3.6%                        | 10.8%                       |
| MUROM     | 2,137                                        | 53,425                     | 0.1%                                | \$1.47                 | 1.0%                        | -80.8%                      | 6,335                                        | 158,375                    | 0.2%                                | \$4.34                 | 2.8%                        | -66.0%                      | 8,338                                        | 208,450                    | 0.2%                                | \$5.72                 | 3.7%                        | 4.7%                        |
| INGHAM    | 35,795                                       | 894,875                    | 1.4%                                | \$3.25                 | 2.4%                        | -11.6%                      | 64,821                                       | 1,620,525                  | 1.5%                                | \$5.88                 | 4.3%                        | 7.1%                        | 53,617                                       | 1,340,425                  | 1.3%                                | \$4.87                 | 3.6%                        | 8.5%                        |
| IONIA     | 3,173                                        | 79,325                     | 0.1%                                | \$1.53                 | 1.9%                        | 16.8%                       | 7,723                                        | 193,075                    | 0.2%                                | \$3.73                 | 4.7%                        | 37.9%                       | 5,945                                        | 148,625                    | 0.1%                                | \$2.87                 | 3.6%                        | 43.6%                       |
| IOSCO     | 3,192                                        | 79,800                     | 0.1%                                | \$2.81                 | 0.8%                        | -12.9%                      | 7,603                                        | 190,075                    | 0.2%                                | \$6.70                 | 2.0%                        | -4.7%                       | 14,773                                       | 369,325                    | 0.4%                                | \$13.03                | 3.8%                        | 6.4%                        |
| IRON      | 5,859                                        | 146,475                    | 0.2%                                | \$10.74                | 7.6%                        | 24.2%                       | 2,002                                        | 50,050                     | 0.0%                                | \$3.67                 | 2.6%                        | 12.1%                       | 2,607                                        | 65,175                     | 0.1%                                | \$4.78                 | 3.4%                        | 60.2%                       |
| ISABELLA  | 16,574                                       | 414,350                    | 0.7%                                | \$7.66                 | 3.4%                        | -2.4%                       | 16,677                                       | 416,925                    | 0.4%                                | \$7.71                 | 3.4%                        | -1.7%                       | 17,605                                       | 440,125                    | 0.4%                                | \$8.13                 | 3.6%                        | 2.0%                        |
| JACKSON   | 18,895                                       | 472,375                    | 0.8%                                | \$3.12                 | 2.5%                        | 8.4%                        | 33,308                                       | 832,700                    | 0.8%                                | \$5.50                 | 4.5%                        | -14.5%                      | 26,722                                       | 668,050                    | 0.6%                                | \$4.41                 | 3.6%                        | -2.7%                       |
| KALAMAZOO | 40,938                                       | 1,023,450                  | 1.6%                                | \$4.82                 | 1.8%                        | -19.8%                      | 94,615                                       | 2,365,375                  | 2.2%                                | \$11.14                | 4.1%                        | 10.7%                       | 83,737                                       | 2,093,425                  | 2.0%                                | \$9.86                 | 3.7%                        | 22.1%                       |
| KALKASKA  | 1,402                                        | 35,050                     | 0.1%                                | \$3.20                 | 1.1%                        | 33.0%                       | 3,209                                        | 80,225                     | 0.1%                                | \$7.33                 | 2.4%                        | 35.9%                       | 4,935                                        | 123,375                    | 0.1%                                | \$11.27                | 3.7%                        | 56.0%                       |
| KENT      | 151,427                                      | 3,785,675                  | 6.0%                                | \$8.52                 | 2.8%                        | 17.1%                       | 283,604                                      | 7,090,100                  | 6.7%                                | \$15.95                | 5.2%                        | 6.3%                        | 193,743                                      | 4,843,575                  | 4.7%                                | \$10.90                | 3.6%                        | 0.6%                        |
| KEMENAW   | 3,384                                        | 84,600                     | 0.1%                                | \$43.10                | 3.4%                        | 40.6%                       | 2,274                                        | 56,850                     | 0.1%                                | \$28.96                | 2.3%                        | 19.9%                       | 3,563                                        | 89,075                     | 0.1%                                | \$45.38                | 3.6%                        | 83.3%                       |
| LAKE      | 1,269                                        | 31,725                     | 0.1%                                | \$4.11                 | 0.9%                        | 6.6%                        | 3,965                                        | 99,125                     | 0.1%                                | \$12.86                | 2.9%                        | 21.5%                       | 5,005                                        | 125,125                    | 0.1%                                | \$16.23                | 3.7%                        | 19.0%                       |
| LAPEER    | 1,690                                        | 42,250                     | 0.1%                                | \$0.60                 | 1.5%                        | -27.9%                      | 2,869                                        | 71,725                     | 0.1%                                | \$1.02                 | 2.6%                        | -32.6%                      | 4,138                                        | 103,450                    | 0.1%                                | \$1.48                 | 3.7%                        | 9.4%                        |
| LEELANAU  | 671                                          | 16,775                     | 0.0%                                | \$1.20                 | 0.4%                        | 30.0%                       | 2,248                                        | 56,200                     | 0.1%                                | \$4.01                 | 1.4%                        | -2.2%                       | 6,255                                        | 156,375                    | 0.2%                                | \$11.16                | 3.9%                        | 11.4%                       |
| LENAAVEE  | 13,742                                       | 343,550                    | 0.5%                                | \$3.82                 | 1.7%                        | 29.0%                       | 37,103                                       | 927,575                    | 0.9%                                | \$10.31                | 4.5%                        | 33.1%                       | 30,176                                       | 754,400                    | 0.7%                                | \$8.39                 | 3.7%                        | 21.3%                       |
| LIV.      | 25,675                                       | 641,875                    | 1.0%                                | \$6.40                 | 3.5%                        | 43.1%                       | 33,453                                       | 836,325                    | 0.8%                                | \$8.34                 | 4.5%                        | 6.6%                        | 26,070                                       | 651,750                    | 0.6%                                | \$6.50                 | 3.5%                        | 3.3%                        |
| LUCE      | 1,455                                        | 36,375                     | 0.1%                                | \$5.46                 | 1.7%                        | 244.0%                      | 2,530                                        | 63,250                     | 0.1%                                | \$9.50                 | 3.0%                        | 90.4%                       | 3,121                                        | 78,025                     | 0.1%                                | \$11.72                | 3.7%                        | 10.2%                       |
| MACKINAC  | 5,370                                        | 134,250                    | 0.2%                                | \$13.19                | 1.5%                        | 142.4%                      | 14,068                                       | 351,700                    | 0.3%                                | \$34.55                | 3.8%                        | 7.8%                        | 13,490                                       | 337,250                    | 0.3%                                | \$33.14                | 3.7%                        | 1.7%                        |
| MACOMB    | 135,441                                      | 3,386,025                  | 5.4%                                | \$4.87                 | 2.0%                        | 16.1%                       | 283,890                                      | 7,097,250                  | 6.7%                                | \$10.22                | 4.2%                        | 16.6%                       | 246,466                                      | 6,161,650                  | 5.9%                                | \$8.87                 | 3.6%                        | 24.9%                       |
| MANISTEE  | 1,512                                        | 37,800                     | 0.1%                                | \$1.64                 | 0.4%                        | -21.7%                      | 4,349                                        | 108,725                    | 0.1%                                | \$4.72                 | 1.2%                        | -0.1%                       | 14,259                                       | 356,475                    | 0.3%                                | \$15.49                | 3.9%                        | 85.9%                       |
| MARQUETTE | 22,272                                       | 556,800                    | 0.9%                                | \$7.51                 | 2.7%                        | 5.2%                        | 28,175                                       | 704,375                    | 0.7%                                | \$9.51                 | 3.4%                        | 0.6%                        | 29,383                                       | 734,575                    | 0.7%                                | \$9.91                 | 3.6%                        | 11.9%                       |
| MASON     | 4,897                                        | 122,425                    | 0.2%                                | \$4.64                 | 1.1%                        | 1.8%                        | 10,302                                       | 257,550                    | 0.2%                                | \$9.77                 | 2.4%                        | -0.2%                       | 16,308                                       | 407,700                    | 0.4%                                | \$15.46                | 3.8%                        | -16.7%                      |
| MECOSTA   | 16,169                                       | 404,225                    | 0.6%                                | \$10.94                | 2.9%                        | 20.3%                       | 20,735                                       | 518,375                    | 0.5%                                | \$14.02                | 3.7%                        | 22.6%                       | 20,239                                       | 505,975                    | 0.5%                                | \$13.69                | 3.6%                        | -7.9%                       |
| MENOMINEE | 2,115                                        | 52,875                     | 0.1%                                | \$2.02                 | 2.7%                        | 162.7%                      | 2,727                                        | 68,175                     | 0.1%                                | \$2.60                 | 3.5%                        | 21.8%                       | 2,887                                        | 72,175                     | 0.1%                                | \$2.75                 | 3.7%                        | 39.4%                       |
| MIDLAND   | 16,475                                       | 411,875                    | 0.7%                                | \$5.60                 | 2.0%                        | -27.3%                      | 29,142                                       | 728,550                    | 0.7%                                | \$9.90                 | 3.5%                        | -11.8%                      | 30,051                                       | 751,275                    | 0.7%                                | \$10.21                | 3.6%                        | -2.9%                       |

| COUNTY     | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(1) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)<br>85(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(2) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)<br>85(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)<br>85(3) |
|------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|
| MISSAUKIEE | 312                                          | 7,800                                        | 0.0%                                | \$0.78                 | 0.7%                        | 20.0%                    | 1,292                                        | 32,300                                       | 0.0%                                | \$3.23                 | 2.9%                        | 8.8%                     | 1,684                                        | 42,100                                       | 0.0%                                | \$4.21                 | 3.7%                        | 34.1%                    |
| MONROE     | 33,013                                       | 825,325                                      | 1.3%                                | \$6.13                 | 3.6%                        | 4.3%                     | 25,226                                       | 630,650                                      | 0.6%                                | \$4.68                 | 2.8%                        | -10.5%                   | 32,621                                       | 815,525                                      | 0.8%                                | \$6.06                 | 3.6%                        | 13.1%                    |
| MONTCALM   | 4,508                                        | 112,700                                      | 0.2%                                | \$2.37                 | 1.8%                        | -72.2%                   | 14,965                                       | 374,125                                      | 0.4%                                | \$7.87                 | 5.9%                        | -55.2%                   | 9,159                                        | 228,975                                      | 0.2%                                | \$4.81                 | 3.6%                        | 15.1%                    |
| MONTH.     | 1,303                                        | 32,575                                       | 0.1%                                | \$4.35                 | 1.7%                        | 169.2%                   | 2,581                                        | 64,525                                       | 0.1%                                | \$8.61                 | 3.4%                        | 27.0%                    | 2,826                                        | 70,650                                       | 0.1%                                | \$9.43                 | 3.7%                        | -49.5%                   |
| MUSKEGON   | 32,584                                       | 814,600                                      | 1.3%                                | \$5.17                 | 1.6%                        | -22.9%                   | 123,341                                      | 3,083,525                                    | 2.9%                                | \$19.57                | 6.1%                        | 46.6%                    | 73,032                                       | 1,825,800                                    | 1.8%                                | \$11.59                | 3.6%                        | -10.2%                   |
| NEWAYGO    | 4,783                                        | 119,575                                      | 0.2%                                | \$3.42                 | 1.6%                        | -6.7%                    | 11,163                                       | 279,075                                      | 0.3%                                | \$7.99                 | 3.7%                        | 25.8%                    | 10,924                                       | 273,100                                      | 0.3%                                | \$7.82                 | 3.6%                        | -2.4%                    |
| OAKLAND    | 717,493                                      | 17,937,325                                   | 28.5%                               | \$17.73                | 2.7%                        | 28.5%                    | 896,584                                      | 22,414,600                                   | 21.2%                               | \$22.15                | 3.4%                        | 27.9%                    | 933,599                                      | 23,339,975                                   | 22.5%                               | \$23.07                | 3.5%                        | 39.5%                    |
| OCEANA     | 2,644                                        | 66,100                                       | 0.1%                                | \$3.00                 | 1.0%                        | 15.7%                    | 4,523                                        | 113,075                                      | 0.1%                                | \$5.14                 | 1.7%                        | -23.6%                   | 9,943                                        | 248,575                                      | 0.2%                                | \$11.30                | 3.8%                        | -19.4%                   |
| OGEMAW     | 744                                          | 18,600                                       | 0.0%                                | \$1.13                 | 1.0%                        | -38.0%                   | 2,204                                        | 55,100                                       | 0.1%                                | \$3.35                 | 2.8%                        | 22.2%                    | 2,930                                        | 73,250                                       | 0.1%                                | \$4.46                 | 3.7%                        | 69.7%                    |
| ONTONAGON  | 2,688                                        | 67,200                                       | 0.1%                                | \$6.81                 | 3.7%                        | 78.5%                    | 2,142                                        | 53,550                                       | 0.1%                                | \$5.43                 | 2.9%                        | 9.4%                     | 2,579                                        | 64,475                                       | 0.1%                                | \$6.54                 | 3.5%                        | 15.4%                    |
| OSCEOLA    | 1,549                                        | 38,725                                       | 0.1%                                | \$2.05                 | 4.6%                        | 41.6%                    | 975                                          | 24,375                                       | 0.0%                                | \$1.29                 | 2.9%                        | 24.7%                    | 1,122                                        | 28,050                                       | 0.0%                                | \$1.48                 | 3.4%                        | 42.2%                    |
| OSCODA     | 418                                          | 10,450                                       | 0.0%                                | \$1.52                 | 1.8%                        | 22.2%                    | 888                                          | 22,200                                       | 0.0%                                | \$3.24                 | 3.8%                        | -2.5%                    | 842                                          | 21,050                                       | 0.0%                                | \$3.07                 | 3.6%                        | -13.6%                   |
| OTSEGO     | 5,038                                        | 125,950                                      | 0.2%                                | \$8.40                 | 2.3%                        | 120.2%                   | 3,491                                        | 87,275                                       | 0.1%                                | \$5.82                 | 1.6%                        | -28.5%                   | 7,940                                        | 198,500                                      | 0.2%                                | \$13.24                | 3.7%                        | 7.7%                     |
| OTTAWA     | 55,537                                       | 1,388,425                                    | 2.2%                                | \$8.83                 | 2.2%                        | 17.4%                    | 102,802                                      | 2,570,050                                    | 2.4%                                | \$16.35                | 4.0%                        | 21.4%                    | 93,580                                       | 2,339,500                                    | 2.3%                                | \$14.88                | 3.6%                        | 45.2%                    |
| PRES. IS.  | 489                                          | 12,225                                       | 0.0%                                | \$0.86                 | 1.1%                        | 10.1%                    | 586                                          | 14,650                                       | 0.0%                                | \$1.03                 | 1.3%                        | -42.6%                   | 1,754                                        | 43,850                                       | 0.0%                                | \$3.07                 | 3.8%                        | 45.0%                    |
| ROSCOMMON  | 870                                          | 21,750                                       | 0.0%                                | \$1.33                 | 0.5%                        | 1.9%                     | 3,509                                        | 87,725                                       | 0.1%                                | \$5.36                 | 2.0%                        | -1.5%                    | 6,801                                        | 170,025                                      | 0.2%                                | \$10.38                | 3.9%                        | 20.0%                    |
| SAGINAW    | 55,912                                       | 1,397,800                                    | 2.2%                                | \$6.13                 | 4.0%                        | 26.3%                    | 57,495                                       | 1,437,375                                    | 1.4%                                | \$6.30                 | 4.1%                        | 23.4%                    | 48,830                                       | 1,220,750                                    | 1.2%                                | \$5.35                 | 3.5%                        | -9.3%                    |
| ST. CLAIR  | 14,857                                       | 371,425                                      | 0.6%                                | \$2.68                 | 1.7%                        | -9.6%                    | 32,838                                       | 820,950                                      | 0.8%                                | \$5.91                 | 3.8%                        | -7.3%                    | 31,612                                       | 790,300                                      | 0.8%                                | \$5.69                 | 3.6%                        | -2.4%                    |
| ST. JOSEPH | 5,885                                        | 147,125                                      | 0.2%                                | \$2.62                 | 1.5%                        | -19.0%                   | 13,908                                       | 347,700                                      | 0.3%                                | \$6.20                 | 3.5%                        | -2.8%                    | 14,809                                       | 370,225                                      | 0.4%                                | \$6.60                 | 3.7%                        | 14.8%                    |
| SANILAC    | 693                                          | 17,325                                       | 0.0%                                | \$0.42                 | 0.5%                        | 8.3%                     | 4,080                                        | 102,000                                      | 0.1%                                | \$2.50                 | 2.8%                        | 11.4%                    | 5,479                                        | 136,975                                      | 0.1%                                | \$3.36                 | 3.8%                        | 28.4%                    |
| SCHCRFT.   | 493                                          | 12,325                                       | 0.0%                                | \$1.44                 | 1.7%                        | 93.3%                    | 1,024                                        | 25,600                                       | 0.0%                                | \$2.99                 | 3.5%                        | 8.4%                     | 1,082                                        | 27,050                                       | 0.0%                                | \$3.15                 | 3.6%                        | 10.1%                    |
| SHIWAASSE  | 27,674                                       | 691,850                                      | 1.1%                                | \$9.73                 | 2.6%                        | 19.3%                    | 41,500                                       | 1,037,500                                    | 1.0%                                | \$14.58                | 3.9%                        | 21.1%                    | 38,188                                       | 954,700                                      | 0.9%                                | \$13.42                | 3.6%                        | 25.1%                    |
| TUSCOLA    | 8,948                                        | 223,700                                      | 0.4%                                | \$3.93                 | 2.0%                        | -20.1%                   | 41,225                                       | 1,030,625                                    | 1.0%                                | \$18.09                | 9.0%                        | 121.7%                   | 16,025                                       | 400,625                                      | 0.4%                                | \$7.03                 | 3.5%                        | -18.0%                   |
| VAN BUREN  | 8,616                                        | 215,400                                      | 0.3%                                | \$3.22                 | 2.3%                        | 18.5%                    | 18,386                                       | 459,650                                      | 0.4%                                | \$6.88                 | 4.9%                        | 17.5%                    | 13,350                                       | 333,750                                      | 0.3%                                | \$5.00                 | 3.5%                        | 8.7%                     |
| WASHTENAW  | 44,219                                       | 1,105,475                                    | 1.8%                                | \$4.18                 | 1.7%                        | 1.3%                     | 96,956                                       | 2,423,900                                    | 2.3%                                | \$9.16                 | 3.7%                        | 9.0%                     | 94,200                                       | 2,355,000                                    | 2.3%                                | \$8.90                 | 3.6%                        | 10.3%                    |
| WAYNE      | 277,905                                      | 6,947,625                                    | 11.0%                               | \$2.97                 | 2.4%                        | 5.9%                     | 486,569                                      | 12,164,225                                   | 11.5%                               | \$5.20                 | 4.2%                        | 9.3%                     | 413,891                                      | 10,347,275                                   | 10.0%                               | \$4.43                 | 3.6%                        | 7.8%                     |
| WEXFORD    | 6,879                                        | 171,975                                      | 0.3%                                | \$6.85                 | 2.1%                        | 15.9%                    | 8,515                                        | 212,875                                      | 0.2%                                | \$8.48                 | 2.6%                        | 42.7%                    | 11,720                                       | 293,000                                      | 0.3%                                | \$11.67                | 3.6%                        | 35.4%                    |
| OUT/STATE  | 146,483                                      | 3,662,075                                    | 5.8%                                |                        | 1.0%                        | 23.6%                    | 369,156                                      | 9,228,900                                    | 8.7%                                |                        | 2.6%                        | 116.3%                   | 507,749                                      | 12,693,725                                   | 12.2%                               |                        | 3.6%                        | 165.0%                   |

| COUNTY    | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(2) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1) TO<br>85(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2) TO<br>85(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(3) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3) TO<br>85(3) |
|-----------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|
| TOTAL     | 2,515,803                                    | 62,895,075                                   | 100.0%                              |                        | 2.2%                        | 14.1%                       | 4,220,911                                    | 105,522,775                                  | 100.0%                              |                        | 3.7%                        | 18.7%                       | 4,151,754                                    | 103,793,850                                  | 100.0%                              |                        | 3.6%                        | 26.3%                       |
| COUNTY AV | 28,546                                       | 713,651                                      |                                     | \$6.40                 |                             |                             | 46,407                                       | 1,160,167                                    |                                     | \$10.40                |                             |                             | 43,904                                       | 1,097,592                                    |                                     | \$9.84                 |                             |                             |



| COUNTY    | SPORTING<br>GOODS<br>SALES<br>TAX | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | SPORTING<br>GOODS<br>SALES<br>TAX | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | SPORTING<br>GOODS<br>SALES<br>TAX | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|-----------------------------------|-----------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
|           | 1985(4)                           |                                   |                                     |                        |                             |                            |                                    |                                    | 1986(1)                           |                                   |                                     |                        |                             |                            | 1986(2)                           |                                   |                                     |
| ALCOHA    | 2,499                             | 62,475                            | 0.1%                                | \$6.41                 | 1.9%                        | 11.2%                      | 130,365                            | 262,725                            | 1,107                             | 27,675                            | 0.0%                                | \$2.84                 | 9.0%                        | 23.3%                      | 2,307                             | 57,675                            | 0.0%                                |
| ALGER     | 373                               | 9,325                             | 0.0%                                | \$1.01                 | 8.1%                        | -21.1%                     | 4,632                              | 22,200                             | 276                               | 6,900                             | 0.0%                                | \$0.75                 | 3.2%                        | 47.6%                      | 2,109                             | 52,725                            | 0.0%                                |
| ALLEGAN   | 5,975                             | 149,375                           | 0.1%                                | \$1.83                 | 2.9%                        | 81.7%                      | 206,509                            | 613,525                            | 9,356                             | 233,900                           | 0.4%                                | \$2.87                 | 19.1%                       | 134.9%                     | 15,808                            | 395,200                           | 0.3%                                |
| ALPENA    | 22,005                            | 550,125                           | 0.5%                                | \$17.02                | 5.5%                        | 19.4%                      | 399,261                            | 1,751,925                          | 13,074                            | 326,850                           | 0.5%                                | \$10.11                | 15.8%                       | 6.3%                       | 23,984                            | 599,600                           | 0.5%                                |
| ANTRIM    | 7,676                             | 191,900                           | 0.2%                                | \$11.85                | 1.7%                        | 57.2%                      | 449,971                            | 1,111,675                          | 9,755                             | 243,875                           | 0.4%                                | \$15.06                | 21.3%                       | -19.9%                     | 10,061                            | 251,525                           | 0.2%                                |
| ARENAC    | 2,714                             | 67,850                            | 0.1%                                | \$4.61                 | 1.8%                        | -41.7%                     | 148,586                            | 400,250                            | 1,227                             | 30,675                            | 0.0%                                | \$2.09                 | 9.1%                        | -56.8%                     | 3,623                             | 90,575                            | 0.1%                                |
| BARAGA    | 1,951                             | 48,775                            | 0.0%                                | \$5.75                 | 6.5%                        | 19.4%                      | 30,072                             | 138,000                            | 1,557                             | 38,925                            | 0.1%                                | \$4.59                 | 24.9%                       | 7.8%                       | 1,279                             | 31,975                            | 0.0%                                |
| BARRY     | 27,970                            | 699,250                           | 0.6%                                | \$15.27                | 4.4%                        | 20.0%                      | 628,923                            | 1,932,075                          | 16,133                            | 403,325                           | 0.6%                                | \$8.81                 | 17.8%                       | 22.0%                      | 15,418                            | 385,450                           | 0.3%                                |
| BAY       | 47,432                            | 1,185,800                         | 1.0%                                | \$9.89                 | 1.8%                        | -3.1%                      | 2,618,981                          | 8,001,725                          | 61,371                            | 1,534,275                         | 2.4%                                | \$12.80                | 19.3%                       | -0.8%                      | 119,407                           | 2,985,175                         | 2.5%                                |
| BENZIE    | 2,698                             | 67,450                            | 0.1%                                | \$6.02                 | 0.9%                        | 22.4%                      | 305,218                            | 525,850                            | 2,105                             | 52,625                            | 0.1%                                | \$4.70                 | 8.9%                        | 30.3%                      | 5,732                             | 143,300                           | 0.1%                                |
| BERRIEN   | 39,641                            | 991,025                           | 0.9%                                | \$5.79                 | 2.8%                        | 2.9%                       | 1,441,234                          | 4,346,050                          | 28,450                            | 711,250                           | 1.1%                                | \$4.15                 | 14.8%                       | 2.8%                       | 54,801                            | 1,370,025                         | 1.1%                                |
| BRANCH    | 8,395                             | 209,875                           | 0.2%                                | \$5.22                 | 2.0%                        | -2.7%                      | 414,528                            | 1,151,400                          | 6,092                             | 152,300                           | 0.2%                                | \$3.79                 | 11.5%                       | 0.4%                       | 20,210                            | 505,250                           | 0.4%                                |
| CALHOUN   | 21,591                            | 539,775                           | 0.5%                                | \$3.81                 | 3.1%                        | 5.6%                       | 689,858                            | 2,154,650                          | 14,641                            | 366,025                           | 0.6%                                | \$2.59                 | 13.7%                       | 12.4%                      | 32,753                            | 818,825                           | 0.7%                                |
| CASS      | 2,948                             | 73,700                            | 0.1%                                | \$1.49                 | 2.6%                        | 205.2%                     | 112,113                            | 282,825                            | 1,962                             | 49,050                            | 0.1%                                | \$0.99                 | 13.0%                       | 153.2%                     | 5,112                             | 127,800                           | 0.1%                                |
| CHARLVX.  | 4,303                             | 107,575                           | 0.1%                                | \$5.40                 | 2.3%                        | 107.4%                     | 183,449                            | 435,425                            | 3,093                             | 77,325                            | 0.1%                                | \$3.88                 | 11.5%                       | 27.4%                      | 4,602                             | 115,050                           | 0.1%                                |
| CHEBOYGAN | 5,612                             | 140,300                           | 0.1%                                | \$6.79                 | 2.1%                        | 88.3%                      | 261,560                            | 613,400                            | 2,538                             | 63,450                            | 0.1%                                | \$3.07                 | 8.4%                        | 43.2%                      | 9,831                             | 245,775                           | 0.2%                                |
| CHIPPewa  | 15,055                            | 376,375                           | 0.3%                                | \$12.97                | 4.1%                        | 27.8%                      | 365,522                            | 1,234,850                          | 8,188                             | 204,700                           | 0.3%                                | \$7.05                 | 18.6%                       | -11.0%                     | 11,049                            | 276,225                           | 0.2%                                |
| CLARE     | 33,172                            | 829,300                           | 0.7%                                | \$34.81                | 4.7%                        | 15.6%                      | 705,464                            | 2,246,600                          | 14,459                            | 361,475                           | 0.6%                                | \$15.17                | 13.8%                       | 5.5%                       | 19,594                            | 489,850                           | 0.4%                                |
| CLINTON   | 1,645                             | 41,125                            | 0.0%                                | \$0.74                 | 2.3%                        | 187.1%                     | 70,011                             | 178,275                            | 337                               | 8,425                             | 0.0%                                | \$0.15                 | 18.3%                       | -53.7%                     | 439                               | 10,975                            | 0.0%                                |
| CRAWFORD  | 3,522                             | 88,050                            | 0.1%                                | \$9.30                 | 3.0%                        | 34.1%                      | 118,695                            | 373,575                            | 4,143                             | 103,575                           | 0.2%                                | \$10.94                | 23.0%                       | 45.3%                      | 3,998                             | 99,950                            | 0.1%                                |
| DELTA     | 12,160                            | 304,000                           | 0.3%                                | \$7.81                 | 3.7%                        | 10.5%                      | 332,491                            | 1,114,675                          | 4,814                             | 120,350                           | 0.2%                                | \$3.09                 | 11.4%                       | -30.3%                     | 12,338                            | 308,450                           | 0.3%                                |
| DICKINSON | 8,313                             | 207,825                           | 0.2%                                | \$8.20                 | 6.3%                        | 23.2%                      | 132,753                            | 580,425                            | 4,779                             | 119,475                           | 0.2%                                | \$4.71                 | 20.8%                       | 3.4%                       | 5,567                             | 139,175                           | 0.1%                                |
| EATON     | 33,809                            | 845,225                           | 0.7%                                | \$9.57                 | 2.5%                        | 26.8%                      | 1,367,718                          | 3,699,150                          | 20,516                            | 512,900                           | 0.8%                                | \$5.81                 | 12.2%                       | -2.3%                      | 56,760                            | 1,419,000                         | 1.2%                                |
| EMMET     | 56,547                            | 1,413,675                         | 1.2%                                | \$61.49                | 3.8%                        | 32.1%                      | 1,472,939                          | 4,468,475                          | 50,868                            | 1,271,700                         | 2.0%                                | \$55.31                | 25.4%                       | 10.6%                      | 25,576                            | 639,400                           | 0.5%                                |
| GENESSE   | 314,717                           | 7,867,925                         | 6.9%                                | \$17.47                | 3.5%                        | 36.3%                      | 8,927,094                          | 29,333,550                         | 226,942                           | 5,673,550                         | 8.9%                                | \$12.60                | 15.6%                       | 25.0%                      | 443,207                           | 11,080,175                        | 9.2%                                |
| GLADWIN   | 5,596                             | 139,900                           | 0.1%                                | \$7.01                 | 2.3%                        | 112.8%                     | 245,067                            | 618,675                            | 4,181                             | 104,525                           | 0.2%                                | \$5.24                 | 15.1%                       | 99.8%                      | 7,040                             | 176,000                           | 0.1%                                |
| GOGEBIC   | 6,898                             | 172,450                           | 0.2%                                | \$8.76                 | 11.2%                       | -19.7%                     | 61,335                             | 687,975                            | 12,661                            | 316,525                           | 0.5%                                | \$16.08                | 51.7%                       | -16.1%                     | 1,379                             | 34,475                            | 0.0%                                |
| GR. TRAV. | 67,214                            | 1,680,350                         | 1.5%                                | \$30.61                | 3.1%                        | -3.5%                      | 2,169,454                          | 6,233,950                          | 38,179                            | 954,475                           | 1.5%                                | \$17.39                | 13.4%                       | -10.7%                     | 72,351                            | 1,808,775                         | 1.5%                                |

| COUNTY    | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>REVENUES<br>1985 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(1) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(2) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------|---------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|-------------------------------------|
| GRATOIT   | 2,989                                        | 74,725                     | 0.1%                                | \$1.85                 | 2.1%                        | -7.9%                      | 145,614                | 361,350                   | 1,598                                        | 39,950                     | 0.1%                                | \$0.99                 | 10.3%                       | -0.4%                      | 4,531                                        | 113,275                    | 0.1%                                |
| HILLSDALE | 4,606                                        | 115,150                    | 0.1%                                | \$2.74                 | 2.6%                        | 24.1%                      | 174,556                | 490,900                   | 2,546                                        | 63,650                     | 0.1%                                | \$1.51                 | 13.4%                       | 11.1%                      | 5,697                                        | 142,425                    | 0.1%                                |
| HOUGHTON  | 16,042                                       | 401,050                    | 0.4%                                | \$10.59                | 4.6%                        | 9.8%                       | 350,342                | 1,211,750                 | 8,513                                        | 212,825                    | 0.3%                                | \$5.62                 | 16.3%                       | -6.3%                      | 13,892                                       | 347,300                    | 0.3%                                |
| MURON     | 5,672                                        | 141,800                    | 0.1%                                | \$3.89                 | 2.5%                        | 32.9%                      | 222,594                | 562,050                   | 2,482                                        | 62,050                     | 0.1%                                | \$1.70                 | 10.3%                       | 16.1%                      | 7,439                                        | 185,975                    | 0.2%                                |
| INGHAM    | 50,666                                       | 1,266,650                  | 1.1%                                | \$4.60                 | 3.4%                        | 23.7%                      | 1,491,707              | 5,122,475                 | 42,216                                       | 1,055,400                  | 1.7%                                | \$3.83                 | 18.2%                       | 17.9%                      | 74,015                                       | 1,850,375                  | 1.5%                                |
| IONIA     | 4,557                                        | 113,925                    | 0.1%                                | \$2.20                 | 2.8%                        | 27.3%                      | 164,078                | 534,950                   | 3,052                                        | 76,300                     | 0.1%                                | \$1.47                 | 16.5%                       | -3.8%                      | 6,755                                        | 168,875                    | 0.1%                                |
| IOSCO     | 5,687                                        | 142,175                    | 0.1%                                | \$5.02                 | 1.5%                        | -5.4%                      | 385,807                | 781,375                   | 3,122                                        | 78,050                     | 0.1%                                | \$2.75                 | 10.8%                       | -2.2%                      | 7,299                                        | 182,475                    | 0.2%                                |
| IRON      | 4,073                                        | 101,825                    | 0.1%                                | \$7.47                 | 5.3%                        | 23.7%                      | 77,109                 | 363,525                   | 6,889                                        | 172,225                    | 0.3%                                | \$12.63                | 34.7%                       | 17.6%                      | 3,868                                        | 96,700                     | 0.1%                                |
| ISABELLA  | 18,666                                       | 466,650                    | 0.4%                                | \$8.62                 | 3.8%                        | 5.4%                       | 492,042                | 1,738,050                 | 11,360                                       | 284,000                    | 0.4%                                | \$5.25                 | 17.9%                       | -31.5%                     | 16,396                                       | 409,900                    | 0.3%                                |
| JACKSON   | 26,448                                       | 661,200                    | 0.6%                                | \$4.36                 | 3.5%                        | 9.2%                       | 746,701                | 2,634,325                 | 14,431                                       | 360,775                    | 0.6%                                | \$2.38                 | 13.3%                       | -23.6%                     | 34,204                                       | 855,100                    | 0.7%                                |
| KALAMAZOO | 61,309                                       | 1,532,725                  | 1.3%                                | \$7.22                 | 2.7%                        | 33.0%                      | 2,290,287              | 7,014,975                 | 52,824                                       | 1,320,600                  | 2.1%                                | \$6.22                 | 15.1%                       | 29.0%                      | 114,371                                      | 2,859,275                  | 2.4%                                |
| KALKASKA  | 5,000                                        | 125,000                    | 0.1%                                | \$11.41                | 3.8%                        | 46.3%                      | 132,986                | 363,650                   | 1,580                                        | 39,500                     | 0.1%                                | \$3.61                 | 9.9%                        | 12.7%                      | 3,917                                        | 97,925                     | 0.1%                                |
| KENT      | 170,832                                      | 4,270,800                  | 3.7%                                | \$9.61                 | 3.1%                        | 11.4%                      | 5,449,438              | 19,990,150                | 160,262                                      | 4,006,550                  | 6.3%                                | \$9.01                 | 17.6%                       | 5.8%                       | 326,556                                      | 8,163,900                  | 6.8%                                |
| KEMEEHAW  | 4,111                                        | 102,775                    | 0.1%                                | \$52.36                | 4.2%                        | 7.4%                       | 98,844                 | 333,300                   | 4,696                                        | 117,400                    | 0.2%                                | \$59.81                | 48.2%                       | 38.8%                      | 2,552                                        | 63,800                     | 0.1%                                |
| LAKE      | 5,137                                        | 128,425                    | 0.1%                                | \$16.65                | 3.8%                        | 28.6%                      | 135,496                | 384,400                   | 1,892                                        | 47,300                     | 0.1%                                | \$6.13                 | 11.1%                       | 49.1%                      | 3,773                                        | 94,325                     | 0.1%                                |
| LAPEER    | 4,110                                        | 102,750                    | 0.1%                                | \$1.47                 | 3.7%                        | 45.7%                      | 112,119                | 320,175                   | 2,208                                        | 55,200                     | 0.1%                                | \$0.79                 | 12.8%                       | 30.7%                      | 3,911                                        | 97,775                     | 0.1%                                |
| LEELANAU  | 1,410                                        | 35,250                     | 0.0%                                | \$2.52                 | 0.9%                        | 27.5%                      | 160,704                | 264,600                   | 474                                          | 11,850                     | 0.0%                                | \$0.85                 | 3.8%                        | -29.4%                     | 2,890                                        | 72,250                     | 0.1%                                |
| LENAMEE   | 20,257                                       | 506,425                    | 0.4%                                | \$5.63                 | 2.5%                        | 17.1%                      | 825,502                | 2,531,950                 | 16,337                                       | 408,425                    | 0.6%                                | \$4.54                 | 12.8%                       | 18.9%                      | 49,311                                       | 1,232,775                  | 1.0%                                |
| LIV.      | 30,960                                       | 774,000                    | 0.7%                                | \$7.72                 | 4.2%                        | 12.4%                      | 741,838                | 2,903,950                 | 21,206                                       | 530,150                    | 0.8%                                | \$5.29                 | 17.3%                       | -17.4%                     | 39,572                                       | 989,300                    | 0.8%                                |
| LUCE      | 2,988                                        | 74,700                     | 0.1%                                | \$11.22                | 3.5%                        | 26.0%                      | 84,998                 | 252,350                   | 1,406                                        | 35,150                     | 0.1%                                | \$5.28                 | 12.7%                       | -3.4%                      | 2,690                                        | 67,250                     | 0.1%                                |
| MACKINAC  | 9,450                                        | 236,250                    | 0.2%                                | \$23.21                | 2.6%                        | 126.8%                     | 366,138                | 1,059,450                 | 5,340                                        | 133,500                    | 0.2%                                | \$13.12                | 10.7%                       | -0.6%                      | 17,531                                       | 438,275                    | 0.4%                                |
| MACOMB    | 182,393                                      | 4,559,825                  | 4.0%                                | \$6.56                 | 2.7%                        | 21.6%                      | 6,763,374              | 21,204,750                | 157,791                                      | 3,944,775                  | 6.2%                                | \$5.68                 | 17.1%                       | 16.5%                      | 323,828                                      | 8,095,700                  | 6.7%                                |
| MANISTEE  | 5,062                                        | 126,550                    | 0.1%                                | \$5.50                 | 1.4%                        | 4.9%                       | 367,398                | 629,550                   | 1,804                                        | 45,100                     | 0.1%                                | \$1.96                 | 8.1%                        | 19.3%                      | 5,531                                        | 138,275                    | 0.1%                                |
| MARQUETTE | 36,197                                       | 904,925                    | 0.8%                                | \$12.21                | 4.4%                        | 10.5%                      | 821,219                | 2,900,675                 | 24,200                                       | 605,000                    | 1.0%                                | \$8.16                 | 19.0%                       | 8.7%                       | 32,071                                       | 801,775                    | 0.7%                                |
| MASON     | 11,140                                       | 278,500                    | 0.2%                                | \$10.56                | 2.6%                        | 10.9%                      | 434,039                | 1,066,175                 | 5,480                                        | 137,000                    | 0.2%                                | \$5.20                 | 11.8%                       | 11.9%                      | 11,580                                       | 289,500                    | 0.2%                                |
| MECOSTA   | 23,283                                       | 582,075                    | 0.5%                                | \$15.75                | 4.1%                        | 39.0%                      | 566,162                | 2,010,650                 | 16,947                                       | 423,675                    | 0.7%                                | \$11.46                | 19.9%                       | 4.8%                       | 21,395                                       | 534,875                    | 0.4%                                |
| MENOMINEE | 1,349                                        | 33,725                     | 0.0%                                | \$1.29                 | 1.7%                        | 168.2%                     | 78,366                 | 226,950                   | 1,065                                        | 26,625                     | 0.0%                                | \$1.02                 | 17.0%                       | -49.6%                     | 2,028                                        | 50,700                     | 0.0%                                |
| MIDLAND   | 26,425                                       | 660,625                    | 0.6%                                | \$8.98                 | 3.2%                        | -9.2%                      | 823,317                | 2,552,325                 | 22,906                                       | 572,650                    | 0.9%                                | \$7.78                 | 19.6%                       | 39.0%                      | 33,000                                       | 825,000                    | 0.7%                                |

| COUNTY     | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(1) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(2) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|-------------------------------------|
| MISSAUKEE  | 1,293                                        | 32,325                     | 0.0%                                | \$3.23                 | 2.9%                        | 71.3%                      | 44,997                 | 114,525                            | 560                                          | 14,000                     | 0.0%                                | \$1.40                 | 10.3%                       | 79.5%                      | 1,322                                        | 33,050                     | 0.0%                                |
| MONROE     | 43,417                                       | 1,085,425                  | 0.9%                                | \$8.06                 | 4.7%                        | 13.6%                      | 917,181                | 3,356,925                          | 33,828                                       | 845,700                    | 1.3%                                | \$6.28                 | 24.6%                       | 2.5%                       | 25,231                                       | 630,775                    | 0.5%                                |
| MONTCALM   | 7,309                                        | 182,725                    | 0.2%                                | \$3.84                 | 2.9%                        | -3.7%                      | 255,757                | 898,525                            | 5,548                                        | 138,700                    | 0.2%                                | \$2.92                 | 15.4%                       | 23.1%                      | 13,865                                       | 346,625                    | 0.3%                                |
| MONTH.     | 2,192                                        | 54,800                     | 0.0%                                | \$7.31                 | 2.9%                        | -46.5%                     | 76,726                 | 222,550                            | 384                                          | 9,600                      | 0.0%                                | \$1.28                 | 5.9%                        | -70.5%                     | 1,148                                        | 28,700                     | 0.0%                                |
| MUSKEGON   | 38,669                                       | 966,725                    | 0.8%                                | \$6.13                 | 1.9%                        | 16.3%                      | 2,020,394              | 6,690,650                          | 39,222                                       | 980,550                    | 1.5%                                | \$6.22                 | 18.7%                       | 20.4%                      | 74,139                                       | 1,853,475                  | 1.5%                                |
| NEWAYGO    | 11,357                                       | 283,925                    | 0.2%                                | \$8.13                 | 3.8%                        | 15.3%                      | 300,403                | 955,675                            | 4,963                                        | 124,075                    | 0.2%                                | \$3.55                 | 13.8%                       | 3.8%                       | 9,774                                        | 244,350                    | 0.2%                                |
| OAKLAND    | 1,370,008                                    | 34,250,200                 | 29.9%                               | \$33.85                | 5.2%                        | 26.2%                      | 26,324,060             | 97,942,100                         | 756,904                                      | 18,922,600                 | 29.8%                               | \$18.70                | 17.1%                       | 5.5%                       | 1,003,677                                    | 25,091,925                 | 20.8%                               |
| OCEANA     | 4,650                                        | 116,250                    | 0.1%                                | \$5.28                 | 1.8%                        | 87.7%                      | 260,392                | 544,000                            | 2,878                                        | 71,950                     | 0.1%                                | \$3.27                 | 15.3%                       | 8.9%                       | 4,761                                        | 119,025                    | 0.1%                                |
| OGEMAW     | 2,004                                        | 50,100                     | 0.0%                                | \$3.05                 | 2.6%                        | 13.1%                      | 78,202                 | 197,050                            | 1,001                                        | 25,025                     | 0.0%                                | \$1.52                 | 9.8%                        | 34.5%                      | 2,584                                        | 64,600                     | 0.1%                                |
| ONTONAGON  | 3,718                                        | 92,950                     | 0.1%                                | \$9.43                 | 5.1%                        | 5.5%                       | 73,023                 | 278,175                            | 2,307                                        | 57,675                     | 0.1%                                | \$5.85                 | 20.4%                       | -14.2%                     | 2,461                                        | 61,525                     | 0.1%                                |
| OSCEOLA    | 2,773                                        | 69,325                     | 0.1%                                | \$3.66                 | 8.3%                        | 22.5%                      | 33,347                 | 160,475                            | 1,758                                        | 43,950                     | 0.1%                                | \$2.32                 | 22.5%                       | 13.5%                      | 747                                          | 18,675                     | 0.0%                                |
| OSCODA     | 1,002                                        | 25,050                     | 0.0%                                | \$3.65                 | 4.3%                        | -69.3%                     | 23,358                 | 78,750                             | 21                                           | 525                        | 0.0%                                | \$0.08                 | 0.7%                        | -95.0%                     | 451                                          | 11,275                     | 0.0%                                |
| OTSEGO     | 8,670                                        | 216,750                    | 0.2%                                | \$14.46                | 4.0%                        | 20.4%                      | 215,699                | 628,475                            | 5,299                                        | 132,475                    | 0.2%                                | \$8.84                 | 20.6%                       | 5.2%                       | 3,977                                        | 99,425                     | 0.1%                                |
| OTTAWA     | 70,900                                       | 1,772,500                  | 1.5%                                | \$11.28                | 2.8%                        | 44.6%                      | 2,568,739              | 8,070,475                          | 53,217                                       | 1,330,425                  | 2.1%                                | \$8.46                 | 17.1%                       | -4.2%                      | 109,819                                      | 2,745,475                  | 2.3%                                |
| PRES. IS.  | 972                                          | 24,300                     | 0.0%                                | \$1.70                 | 2.1%                        | 85.1%                      | 45,897                 | 95,025                             | 437                                          | 10,925                     | 0.0%                                | \$0.77                 | 7.9%                        | -10.6%                     | 1,488                                        | 37,200                     | 0.0%                                |
| ROSCOMMON  | 1,732                                        | 43,300                     | 0.0%                                | \$2.64                 | 1.0%                        | 7.2%                       | 176,136                | 322,800                            | 1,326                                        | 33,150                     | 0.1%                                | \$2.02                 | 7.8%                        | 52.4%                      | 4,339                                        | 108,475                    | 0.1%                                |
| SAGINAW    | 75,196                                       | 1,879,900                  | 1.6%                                | \$8.24                 | 5.3%                        | 11.4%                      | 1,409,353              | 5,935,825                          | 44,206                                       | 1,105,150                  | 1.7%                                | \$4.85                 | 17.1%                       | -20.9%                     | 49,720                                       | 1,243,000                  | 1.0%                                |
| ST. CLAIR  | 29,364                                       | 734,100                    | 0.6%                                | \$5.29                 | 3.4%                        | 13.9%                      | 867,359                | 2,716,775                          | 16,761                                       | 419,025                    | 0.7%                                | \$3.02                 | 13.2%                       | 12.8%                      | 39,987                                       | 999,675                    | 0.8%                                |
| ST. JOSEPH | 8,855                                        | 221,375                    | 0.2%                                | \$3.95                 | 2.2%                        | -12.3%                     | 398,873                | 1,086,425                          | 6,289                                        | 157,225                    | 0.2%                                | \$2.80                 | 14.7%                       | 6.9%                       | 15,661                                       | 391,525                    | 0.3%                                |
| SANILAC    | 2,870                                        | 71,750                     | 0.1%                                | \$1.76                 | 2.0%                        | 40.5%                      | 144,618                | 328,050                            | 1,034                                        | 25,850                     | 0.0%                                | \$0.63                 | 8.0%                        | 49.2%                      | 4,658                                        | 116,450                    | 0.1%                                |
| SCHCRFT.   | 1,092                                        | 27,300                     | 0.0%                                | \$3.18                 | 3.7%                        | 68.3%                      | 29,659                 | 92,275                             | 604                                          | 15,100                     | 0.0%                                | \$1.76                 | 10.8%                       | 22.5%                      | 1,835                                        | 45,875                     | 0.0%                                |
| SHIawassee | 42,314                                       | 1,057,850                  | 0.9%                                | \$14.87                | 4.0%                        | 61.5%                      | 1,066,188              | 3,741,900                          | 28,402                                       | 710,050                    | 1.1%                                | \$9.98                 | 17.4%                       | 2.6%                       | 45,456                                       | 1,136,400                  | 0.9%                                |
| TUSCOLA    | 7,328                                        | 183,200                    | 0.2%                                | \$3.22                 | 1.6%                        | -40.1%                     | 458,126                | 1,838,150                          | 8,826                                        | 220,650                    | 0.3%                                | \$3.87                 | 14.8%                       | -1.4%                      | 24,374                                       | 609,350                    | 0.5%                                |
| VAN BUREN  | 16,486                                       | 412,150                    | 0.4%                                | \$6.17                 | 4.4%                        | 96.0%                      | 377,238                | 1,420,950                          | 8,184                                        | 204,600                    | 0.3%                                | \$3.06                 | 13.2%                       | -5.0%                      | 26,620                                       | 665,500                    | 0.6%                                |
| WASHTENAW  | 100,407                                      | 2,510,175                  | 2.2%                                | \$9.48                 | 3.9%                        | 28.5%                      | 2,596,582              | 8,394,550                          | 58,847                                       | 1,471,175                  | 2.3%                                | \$5.56                 | 14.7%                       | 33.1%                      | 105,980                                      | 2,649,500                  | 2.2%                                |
| WAYNE      | 408,141                                      | 10,203,525                 | 8.9%                                | \$4.36                 | 3.5%                        | 8.8%                       | 11,519,890             | 39,662,650                         | 293,318                                      | 7,332,950                  | 11.5%                               | \$3.14                 | 18.8%                       | 5.5%                       | 491,397                                      | 12,284,925                 | 10.2%                               |
| WEXFORD    | 16,722                                       | 418,050                    | 0.4%                                | \$16.65                | 5.1%                        | 85.9%                      | 325,116                | 1,095,900                          | 8,345                                        | 208,625                    | 0.3%                                | \$8.31                 | 16.5%                       | 21.3%                      | 12,027                                       | 300,675                    | 0.2%                                |
| OUT/STATE  | 792,204                                      | 19,805,100                 | 17.3%                               |                        | 5.7%                        | 183.2%                     | 14,001,568             | 45,389,800                         | 469,071                                      | 11,726,775                 | 18.5%                               |                        | 19.4%                       | 220.2%                     | 588,758                                      | 14,718,950                 | 12.2%                               |

| COUNTY    | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(4) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1985(4) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(1) | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(2) | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------|
| TOTAL     | 4,574,895                                    | 114,372,375                                  | 100.0%                              |                        | 4.0%                        | 34.4%                      | 115,105,459                        | 386,584,075                        | 2,541,900                                    | 63,547,500                                   | 100.0%                              |                        | 15.0%                       | 1.0%                       | 4,823,194                                    | 120,579,850                                  | 100.0%                              |
| COUNTY AV | 45,575                                       | 1,139,365                                    |                                     | \$10.21                |                             |                            | 1,218,119                          | 4,110,774                          | 30,625                                       | 765,633                                      |                                     | \$6.86                 |                             |                            | 51,017                                       | 1,275,433                                    |                                     |

| COUNTY    | PER<br>SALES | PERCENT<br>OF YEAR | CHANGE<br>85(2)to<br>86(2) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES | PER<br>SALES | PERCENT<br>OF YEAR | CHANGE<br>85(3)to<br>86(3) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES | PER<br>SALES | PERCENT<br>OF YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|--------------|--------------------|----------------------------|----------------------------|----------------------------|------------------------------|--------------|--------------------|----------------------------|----------------------------|----------------------------|------------------------------|--------------|--------------------|----------------------------|------------------------|------------------------------------|
|           |              |                    |                            | TAX<br>1986(3)             |                            | TAX                          |              |                    |                            | TAX<br>1986(4)             |                            | TAX                          |              |                    |                            |                        |                                    |
| ALCONA    | \$5.92       | 18.8X              | 8.9X                       | 5,545                      | 138,625                    | 0.1X                         | \$14.23      | 45.2X              | 11.0X                      | 3,319                      | 82,975                     | 0.1X                         | \$8.52       | 27.0X              | 32.8X                      | 12,278                 | 306,950                            |
| ALGER     | \$5.72       | 24.7X              | 1126.2X                    | 2,885                      | 72,125                     | 0.1X                         | \$7.82       | 33.8X              | 1749.4X                    | 3,273                      | 81,825                     | 0.1X                         | \$8.87       | 38.3X              | 777.5X                     | 8,543                  | 213,575                            |
| ALLEGAN   | \$4.85       | 32.2X              | 125.8X                     | 16,239                     | 405,975                    | 0.3X                         | \$4.98       | 33.1X              | 114.2X                     | 7,692                      | 192,300                    | 0.2X                         | \$2.36       | 15.7X              | 28.7X                      | 49,095                 | 1,227,375                          |
| ALPENA    | \$18.55      | 28.9X              | 8.8X                       | 20,202                     | 505,050                    | 0.4X                         | \$15.63      | 24.4X              | 47.3X                      | 25,675                     | 641,875                    | 0.5X                         | \$19.86      | 31.0X              | 16.7X                      | 82,935                 | 2,073,375                          |
| ANTRIM    | \$15.53      | 22.0X              | 30.4X                      | 19,350                     | 483,750                    | 0.4X                         | \$29.87      | 42.3X              | 14.5X                      | 6,599                      | 164,975                    | 0.1X                         | \$10.19      | 14.4X              | -14.0X                     | 45,765                 | 1,144,125                          |
| AREMAC    | \$6.16       | 27.0X              | -26.5X                     | 5,546                      | 138,650                    | 0.1X                         | \$9.43       | 41.3X              | 0.4X                       | 3,031                      | 75,775                     | 0.1X                         | \$5.15       | 22.6X              | 11.7X                      | 13,427                 | 335,675                            |
| BARAGA    | \$3.77       | 20.5X              | 16.2X                      | 1,184                      | 29,600                     | 0.0X                         | \$3.49       | 18.9X              | 15.7X                      | 2,231                      | 55,775                     | 0.0X                         | \$6.57       | 35.7X              | 14.4X                      | 6,251                  | 156,275                            |
| BARRY     | \$8.42       | 17.0X              | 17.6X                      | 26,292                     | 657,300                    | 0.6X                         | \$14.36      | 29.0X              | 14.4X                      | 32,942                     | 823,550                    | 0.7X                         | \$17.99      | 36.3X              | 17.8X                      | 90,785                 | 2,269,625                          |
| BAY       | \$24.90      | 37.5X              | 3.9X                       | 75,162                     | 1,879,050                  | 1.6X                         | \$15.67      | 23.6X              | -21.5X                     | 62,519                     | 1,562,975                  | 1.3X                         | \$13.04      | 19.6X              | 31.8X                      | 318,459                | 7,961,475                          |
| BENZIE    | \$12.79      | 24.3X              | 17.5X                      | 11,814                     | 295,350                    | 0.3X                         | \$26.36      | 50.2X              | -0.2X                      | 3,893                      | 97,325                     | 0.1X                         | \$8.69       | 16.5X              | 44.3X                      | 23,544                 | 588,600                            |
| BERRIEN   | \$8.00       | 28.6X              | 2.0X                       | 59,259                     | 1,481,475                  | 1.3X                         | \$8.65       | 30.9X              | 12.2X                      | 49,312                     | 1,232,800                  | 1.0X                         | \$7.20       | 25.7X              | 24.4X                      | 191,822                | 4,795,550                          |
| BRANCH    | \$12.57      | 38.3X              | 24.4X                      | 16,845                     | 421,125                    | 0.4X                         | \$10.48      | 31.9X              | 9.7X                       | 9,667                      | 241,675                    | 0.2X                         | \$6.01       | 18.3X              | 15.2X                      | 52,814                 | 1,320,350                          |
| CALHOUN   | \$5.78       | 30.7X              | 24.0X                      | 33,678                     | 841,950                    | 0.7X                         | \$5.95       | 31.5X              | 33.9X                      | 25,677                     | 641,925                    | 0.5X                         | \$4.53       | 24.1X              | 18.9X                      | 106,749                | 2,668,725                          |
| CASS      | \$2.58       | 33.8X              | 50.8X                      | 4,799                      | 119,975                    | 0.1X                         | \$2.42       | 31.7X              | 14.3X                      | 3,259                      | 81,475                     | 0.1X                         | \$1.65       | 21.5X              | 10.5X                      | 15,132                 | 378,300                            |
| CHARLVX.  | \$5.78       | 17.2X              | 22.1X                      | 10,666                     | 266,650                    | 0.2X                         | \$13.39      | 39.8X              | 54.2X                      | 8,455                      | 211,375                    | 0.2X                         | \$10.62      | 31.5X              | 96.5X                      | 26,816                 | 670,400                            |
| CHEBOYGAN | \$11.90      | 32.7X              | 35.1X                      | 11,688                     | 292,200                    | 0.2X                         | \$14.15      | 38.9X              | 18.3X                      | 5,988                      | 149,700                    | 0.1X                         | \$7.25       | 19.9X              | 6.7X                       | 30,045                 | 751,125                            |
| CHIPPewa  | \$9.52       | 25.1X              | -7.7X                      | 11,711                     | 292,775                    | 0.2X                         | \$10.09      | 26.6X              | -11.1X                     | 13,077                     | 326,925                    | 0.3X                         | \$11.26      | 29.7X              | -13.1X                     | 44,025                 | 1,100,625                          |
| CLARE     | \$20.56      | 18.6X              | 13.0X                      | 27,927                     | 698,175                    | 0.6X                         | \$29.31      | 26.6X              | 8.9X                       | 43,109                     | 1,077,725                  | 0.9X                         | \$45.24      | 41.0X              | 30.0X                      | 105,089                | 2,627,225                          |
| CLINTON   | \$0.20       | 23.8X              | -79.5X                     | 672                        | 16,800                     | 0.0X                         | \$0.30       | 36.5X              | -74.4X                     | 394                        | 9,850                      | 0.0X                         | \$0.18       | 21.4X              | -76.0X                     | 1,842                  | 46,050                             |
| CRAWFORD  | \$10.56      | 22.2X              | -5.9X                      | 5,041                      | 126,025                    | 0.1X                         | \$13.31      | 28.0X              | 16.6X                      | 4,804                      | 120,100                    | 0.1X                         | \$12.69      | 26.7X              | 36.4X                      | 17,986                 | 449,650                            |
| DELTA     | \$7.92       | 29.3X              | -8.8X                      | 12,031                     | 300,775                    | 0.3X                         | \$7.72       | 28.6X              | 0.3X                       | 12,910                     | 322,750                    | 0.3X                         | \$8.29       | 30.7X              | 6.2X                       | 42,093                 | 1,052,325                          |
| DICKINSON | \$5.49       | 24.2X              | -2.6X                      | 5,220                      | 130,500                    | 0.1X                         | \$5.15       | 22.7X              | 14.4X                      | 7,396                      | 184,900                    | 0.2X                         | \$7.30       | 32.2X              | -11.0X                     | 22,962                 | 574,050                            |
| EATON     | \$16.06      | 33.7X              | 34.1X                      | 53,881                     | 1,347,025                  | 1.1X                         | \$15.25      | 32.0X              | 6.0X                       | 37,174                     | 929,350                    | 0.8X                         | \$10.52      | 22.1X              | 10.0X                      | 168,331                | 4,208,275                          |
| EMMET     | \$27.81      | 12.8X              | 14.9X                      | 64,238                     | 1,605,950                  | 1.4X                         | \$69.85      | 32.1X              | 19.1X                      | 59,555                     | 1,488,875                  | 1.2X                         | \$64.76      | 29.7X              | 5.3X                       | 200,237                | 5,005,925                          |
| GENESSE   | \$24.60      | 30.4X              | 25.2X                      | 434,385                    | 10,859,625                 | 9.2X                         | \$24.11      | 29.8X              | 34.5X                      | 351,051                    | 8,776,275                  | 7.2X                         | \$19.48      | 24.1X              | 11.5X                      | 1,455,585              | 36,389,625                         |
| GLADWIN   | \$8.82       | 25.4X              | -10.6X                     | 8,349                      | 208,725                    | 0.2X                         | \$10.46      | 30.1X              | -9.1X                      | 8,155                      | 203,875                    | 0.2X                         | \$10.22      | 29.4X              | 45.7X                      | 27,725                 | 693,125                            |
| GOGEBIC   | \$1.75       | 5.6X               | -66.6X                     | 2,310                      | 57,750                     | 0.0X                         | \$2.93       | 9.4X               | 63.9X                      | 8,121                      | 203,025                    | 0.2X                         | \$10.31      | 33.2X              | 17.7X                      | 24,471                 | 611,775                            |
| GR. TRAV. | \$32.95      | 25.4X              | 21.8X                      | 98,700                     | 2,467,500                  | 2.1X                         | \$44.95      | 34.6X              | 23.4X                      | 75,920                     | 1,898,000                  | 1.5X                         | \$34.57      | 26.6X              | 13.0X                      | 285,150                | 7,128,750                          |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | SPORTING<br>GOODS<br>SALES | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|
|           |                        |                             |                            | TAX<br>1986(3)             |                            | TAX                          |                        |                             |                            | TAX<br>1986(4)             |                            | TAX                          |                        |                             |                            |                        |                                    |
| GRATOIT   | \$2.80                 | 29.3%                       | 3.1%                       | 5,998                      | 149,950                    | 0.1%                         | \$3.71                 | 38.8%                       | 9.8%                       | 3,320                      | 83,000                     | 0.1%                         | \$2.05                 | 21.5%                       | 11.1%                      | 15,447                 | 386,175                            |
| HILLSDALE | \$3.39                 | 30.1%                       | -9.3%                      | 5,953                      | 148,825                    | 0.1%                         | \$3.54                 | 31.4%                       | -7.8%                      | 4,761                      | 119,025                    | 0.1%                         | \$2.83                 | 25.1%                       | 3.4%                       | 18,957                 | 473,925                            |
| HOUGHTON  | \$9.17                 | 26.5%                       | 29.1%                      | 13,463                     | 336,575                    | 0.3%                         | \$8.89                 | 25.7%                       | 7.0%                       | 16,497                     | 412,425                    | 0.3%                         | \$10.89                | 31.5%                       | 2.8%                       | 52,365                 | 1,309,125                          |
| HURON     | \$5.10                 | 31.0%                       | 17.4%                      | 9,066                      | 226,650                    | 0.2%                         | \$6.22                 | 37.8%                       | 8.7%                       | 5,016                      | 125,400                    | 0.1%                         | \$3.44                 | 20.9%                       | -11.6%                     | 24,003                 | 600,075                            |
| INGHAM    | \$6.72                 | 31.9%                       | 14.2%                      | 62,218                     | 1,555,450                  | 1.3%                         | \$5.65                 | 26.8%                       | 16.0%                      | 53,698                     | 1,342,450                  | 1.1%                         | \$4.87                 | 23.1%                       | 6.0%                       | 232,147                | 5,803,675                          |
| IONIA     | \$3.26                 | 36.5%                       | -12.5%                     | 4,858                      | 121,450                    | 0.1%                         | \$2.34                 | 26.3%                       | -18.3%                     | 3,828                      | 95,700                     | 0.1%                         | \$1.85                 | 20.7%                       | -16.0%                     | 18,493                 | 462,325                            |
| IOSCO     | \$6.44                 | 25.3%                       | -4.0%                      | 12,863                     | 321,575                    | 0.3%                         | \$11.34                | 44.6%                       | -12.9%                     | 5,542                      | 138,550                    | 0.1%                         | \$4.89                 | 19.2%                       | -2.5%                      | 28,826                 | 720,650                            |
| IRON      | \$7.09                 | 19.5%                       | 93.2%                      | 3,749                      | 93,725                     | 0.1%                         | \$6.87                 | 18.9%                       | 43.8%                      | 5,367                      | 134,175                    | 0.1%                         | \$9.84                 | 27.0%                       | 31.8%                      | 19,873                 | 496,825                            |
| ISABELLA  | \$7.58                 | 25.9%                       | -1.7%                      | 16,440                     | 411,000                    | 0.3%                         | \$7.60                 | 26.0%                       | -6.6%                      | 19,103                     | 477,575                    | 0.4%                         | \$8.83                 | 30.2%                       | 2.3%                       | 63,299                 | 1,582,475                          |
| JACKSON   | \$5.64                 | 31.5%                       | 2.7%                       | 27,826                     | 695,650                    | 0.6%                         | \$4.59                 | 25.7%                       | 4.1%                       | 31,979                     | 799,475                    | 0.7%                         | \$5.28                 | 29.5%                       | 20.9%                      | 108,440                | 2,711,000                          |
| KALAMAZOO | \$13.46                | 32.7%                       | 20.9%                      | 102,919                    | 2,572,975                  | 2.2%                         | \$12.12                | 29.5%                       | 22.9%                      | 79,116                     | 1,977,900                  | 1.6%                         | \$9.31                 | 22.7%                       | 29.0%                      | 349,230                | 8,730,750                          |
| KALKASKA  | \$8.94                 | 24.5%                       | 22.1%                      | 5,301                      | 132,525                    | 0.1%                         | \$12.10                | 33.1%                       | 7.4%                       | 5,218                      | 130,450                    | 0.1%                         | \$11.91                | 32.6%                       | 4.4%                       | 16,016                 | 400,400                            |
| KENT      | \$18.37                | 35.8%                       | 15.1%                      | 236,222                    | 5,905,550                  | 5.0%                         | \$13.29                | 25.9%                       | 21.9%                      | 188,856                    | 4,721,400                  | 3.8%                         | \$10.62                | 20.7%                       | 10.6%                      | 911,896                | 22,797,400                         |
| KEWEENAW  | \$32.50                | 26.2%                       | 12.2%                      | 2,498                      | 62,450                     | 0.1%                         | \$31.81                | 25.6%                       | -29.9%                     | 0                          | 0                          | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                    | 9,746                  | 243,650                            |
| LAKE      | \$12.23                | 22.2%                       | -4.8%                      | 5,172                      | 129,300                    | 0.1%                         | \$16.77                | 30.5%                       | 3.3%                       | 6,132                      | 153,300                    | 0.1%                         | \$19.88                | 36.1%                       | 19.4%                      | 16,969                 | 424,225                            |
| LAPEER    | \$1.40                 | 22.6%                       | 36.3%                      | 5,654                      | 141,350                    | 0.1%                         | \$2.02                 | 32.7%                       | 36.6%                      | 5,539                      | 138,475                    | 0.1%                         | \$1.98                 | 32.0%                       | 34.8%                      | 17,312                 | 432,800                            |
| LEELANAU  | \$5.16                 | 23.1%                       | 28.6%                      | 7,279                      | 181,975                    | 0.2%                         | \$12.99                | 58.3%                       | 16.4%                      | 1,848                      | 46,200                     | 0.0%                         | \$3.30                 | 14.8%                       | 31.1%                      | 12,491                 | 312,275                            |
| LENAWEE   | \$13.71                | 38.6%                       | 32.9%                      | 36,846                     | 921,150                    | 0.8%                         | \$10.24                | 28.9%                       | 22.1%                      | 25,148                     | 628,700                    | 0.5%                         | \$6.99                 | 19.7%                       | 24.1%                      | 127,642                | 3,191,050                          |
| LIV.      | \$9.86                 | 32.2%                       | 18.3%                      | 32,609                     | 815,225                    | 0.7%                         | \$8.13                 | 26.5%                       | 25.1%                      | 29,508                     | 737,700                    | 0.6%                         | \$7.36                 | 24.0%                       | -4.7%                      | 122,895                | 3,072,375                          |
| LUCE      | \$10.10                | 24.4%                       | 6.3%                       | 3,464                      | 86,600                     | 0.1%                         | \$13.00                | 31.4%                       | 11.0%                      | 3,483                      | 87,075                     | 0.1%                         | \$13.08                | 31.5%                       | 16.6%                      | 11,043                 | 276,075                            |
| MACKINAC  | \$43.06                | 35.3%                       | 24.6%                      | 16,140                     | 403,500                    | 0.3%                         | \$39.64                | 32.5%                       | 19.6%                      | 10,713                     | 267,825                    | 0.2%                         | \$26.31                | 21.5%                       | 13.4%                      | 49,724                 | 1,243,100                          |
| MACOMB    | \$11.66                | 35.0%                       | 14.1%                      | 248,579                    | 6,214,475                  | 5.3%                         | \$8.95                 | 26.9%                       | 0.9%                       | 194,095                    | 4,852,375                  | 4.0%                         | \$6.99                 | 21.0%                       | 6.4%                       | 924,293                | 23,107,325                         |
| MANISTEE  | \$6.01                 | 24.9%                       | 27.2%                      | 9,443                      | 236,075                    | 0.2%                         | \$10.26                | 42.5%                       | -33.8%                     | 5,461                      | 136,525                    | 0.1%                         | \$5.93                 | 24.6%                       | 7.9%                       | 22,239                 | 555,975                            |
| MARQUETTE | \$10.82                | 25.2%                       | 13.8%                      | 32,114                     | 802,850                    | 0.7%                         | \$10.83                | 25.3%                       | 9.3%                       | 38,663                     | 966,575                    | 0.8%                         | \$13.04                | 30.4%                       | 6.8%                       | 127,048                | 3,176,200                          |
| MASON     | \$10.98                | 25.0%                       | 12.4%                      | 17,681                     | 442,025                    | 0.4%                         | \$16.77                | 38.1%                       | 8.4%                       | 11,608                     | 290,200                    | 0.2%                         | \$11.01                | 25.0%                       | 4.2%                       | 46,349                 | 1,158,725                          |
| MECOSTA   | \$14.47                | 25.1%                       | 3.2%                       | 21,031                     | 525,775                    | 0.4%                         | \$14.23                | 24.7%                       | 3.9%                       | 25,815                     | 645,375                    | 0.5%                         | \$17.46                | 30.3%                       | 10.9%                      | 85,188                 | 2,129,700                          |
| MENOMINEE | \$1.94                 | 32.4%                       | -25.6%                     | 2,132                      | 53,300                     | 0.0%                         | \$2.03                 | 34.0%                       | -26.2%                     | 1,043                      | 26,075                     | 0.0%                         | \$1.00                 | 16.6%                       | -22.7%                     | 6,268                  | 156,700                            |
| MIDLAND   | \$11.21                | 28.3%                       | 13.2%                      | 29,877                     | 746,925                    | 0.6%                         | \$10.15                | 25.6%                       | -0.6%                      | 30,995                     | 774,875                    | 0.6%                         | \$10.53                | 26.5%                       | 17.3%                      | 116,778                | 2,919,450                          |

| COUNTY     | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(3) | SPORTING<br>GOODS<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|-----------------------------------|------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|
| MISSAUKIEE | \$3.30                 | 24.4%                       | 2.3%                       | 2,131                                        | 53,275                            | 0.0%                         | \$5.32                 | 39.3%                       | 26.5%                      | 1,415                                        | 35,375                     | 0.0%                         | \$3.53                 | 26.1%                       | 9.4%                       | 5,428                  | 135,700                            |
| MONROE     | \$4.68                 | 18.4%                       | 0.0%                       | 34,593                                       | 864,825                           | 0.7%                         | \$6.42                 | 25.2%                       | 6.0%                       | 43,671                                       | 1,091,775                  | 0.9%                         | \$8.11                 | 31.8%                       | 0.6%                       | 137,323                | 3,433,075                          |
| MONTCALM   | \$7.29                 | 38.4%                       | -7.4%                      | 8,580                                        | 214,500                           | 0.2%                         | \$4.51                 | 23.8%                       | -6.3%                      | 8,090                                        | 202,250                    | 0.2%                         | \$4.25                 | 22.4%                       | 10.7%                      | 36,083                 | 902,075                            |
| MONTH.     | \$3.83                 | 17.6%                       | -55.5%                     | 2,168                                        | 54,200                            | 0.0%                         | \$7.23                 | 33.2%                       | -23.3%                     | 2,835                                        | 70,875                     | 0.1%                         | \$9.46                 | 43.4%                       | 29.3%                      | 6,535                  | 163,375                            |
| MUSKEGON   | \$11.76                | 35.4%                       | -39.9%                     | 64,568                                       | 1,614,200                         | 1.4%                         | \$10.24                | 30.8%                       | -11.6%                     | 31,391                                       | 784,775                    | 0.6%                         | \$4.98                 | 15.0%                       | -18.8%                     | 209,320                | 5,233,000                          |
| NEWAYGO    | \$7.00                 | 27.2%                       | -12.4%                     | 10,498                                       | 262,450                           | 0.2%                         | \$7.52                 | 29.2%                       | -3.9%                      | 10,710                                       | 267,750                    | 0.2%                         | \$7.67                 | 29.8%                       | -5.7%                      | 35,945                 | 898,625                            |
| OAKLAND    | \$24.80                | 22.7%                       | 11.9%                      | 1,118,117                                    | 27,952,925                        | 23.8%                        | \$27.63                | 25.3%                       | 19.8%                      | 1,536,745                                    | 38,418,625                 | 31.3%                        | \$37.97                | 34.8%                       | 12.2%                      | 4,415,443              | 110,386,075                        |
| OCEANA     | \$5.41                 | 25.3%                       | 5.3%                       | 7,163                                        | 179,075                           | 0.2%                         | \$8.14                 | 38.1%                       | -28.0%                     | 4,020                                        | 100,500                    | 0.1%                         | \$4.57                 | 21.4%                       | -13.5%                     | 18,822                 | 470,550                            |
| OGEMAW     | \$3.93                 | 25.2%                       | 17.2%                      | 3,569                                        | 89,225                            | 0.1%                         | \$5.43                 | 34.8%                       | 21.8%                      | 3,092                                        | 77,300                     | 0.1%                         | \$4.70                 | 30.2%                       | 54.3%                      | 10,246                 | 256,150                            |
| ONTONAGON  | \$6.24                 | 21.7%                       | 14.9%                      | 2,206                                        | 55,150                            | 0.0%                         | \$5.59                 | 19.5%                       | -14.5%                     | 4,350                                        | 108,750                    | 0.1%                         | \$11.03                | 38.4%                       | 17.0%                      | 11,324                 | 283,100                            |
| OSCEOLA    | \$0.99                 | 9.5%                        | -23.4%                     | 1,379                                        | 34,475                            | 0.0%                         | \$1.82                 | 17.6%                       | 22.9%                      | 3,946                                        | 98,650                     | 0.1%                         | \$5.21                 | 50.4%                       | 42.3%                      | 7,830                  | 195,750                            |
| OSCODA     | \$1.64                 | 14.6%                       | -49.2%                     | 723                                          | 18,075                            | 0.0%                         | \$2.64                 | 23.4%                       | -14.1%                     | 1,896                                        | 47,400                     | 0.0%                         | \$6.91                 | 61.3%                       | 89.2%                      | 3,091                  | 77,275                             |
| OTSEGO     | \$6.63                 | 15.4%                       | 13.9%                      | 7,329                                        | 183,225                           | 0.2%                         | \$12.22                | 28.4%                       | -7.7%                      | 9,162                                        | 229,050                    | 0.2%                         | \$15.28                | 35.6%                       | 5.7%                       | 25,767                 | 644,175                            |
| OTTAWA     | \$17.47                | 35.2%                       | 6.8%                       | 82,149                                       | 2,053,725                         | 1.7%                         | \$13.07                | 26.3%                       | -12.2%                     | 66,579                                       | 1,664,475                  | 1.4%                         | \$10.59                | 21.4%                       | -6.1%                      | 311,764                | 7,794,100                          |
| PRES. IS.  | \$2.61                 | 26.9%                       | 153.9%                     | 2,097                                        | 52,425                            | 0.0%                         | \$3.67                 | 37.9%                       | 19.6%                      | 1,508                                        | 37,700                     | 0.0%                         | \$2.64                 | 27.3%                       | 55.1%                      | 5,530                  | 138,250                            |
| ROSCOMMON  | \$6.62                 | 25.5%                       | 23.7%                      | 8,458                                        | 211,450                           | 0.2%                         | \$12.91                | 49.8%                       | 24.4%                      | 2,870                                        | 71,750                     | 0.1%                         | \$4.38                 | 16.9%                       | 65.7%                      | 16,993                 | 424,825                            |
| SAGINAW    | \$5.45                 | 19.2%                       | -13.5%                     | 67,577                                       | 1,689,425                         | 1.4%                         | \$7.41                 | 26.2%                       | 38.4%                      | 96,885                                       | 2,422,125                  | 2.0%                         | \$10.62                | 37.5%                       | 28.8%                      | 258,388                | 6,459,700                          |
| ST. CLAIR  | \$7.20                 | 31.6%                       | 21.8%                      | 36,519                                       | 912,975                           | 0.8%                         | \$6.58                 | 28.8%                       | 15.5%                      | 33,405                                       | 835,125                    | 0.7%                         | \$6.02                 | 26.4%                       | 13.8%                      | 126,672                | 3,166,800                          |
| ST. JOSEPH | \$6.98                 | 36.5%                       | 12.6%                      | 12,269                                       | 306,725                           | 0.3%                         | \$5.47                 | 28.6%                       | -17.2%                     | 8,640                                        | 216,000                    | 0.2%                         | \$3.85                 | 20.2%                       | -2.4%                      | 42,859                 | 1,071,475                          |
| SANILAC    | \$2.85                 | 36.0%                       | 14.2%                      | 5,112                                        | 127,800                           | 0.1%                         | \$3.13                 | 39.5%                       | -6.7%                      | 2,122                                        | 53,050                     | 0.0%                         | \$1.30                 | 16.4%                       | -26.1%                     | 12,926                 | 323,150                            |
| SCHCRFT.   | \$5.35                 | 32.7%                       | 79.2%                      | 1,652                                        | 41,300                            | 0.0%                         | \$4.82                 | 29.5%                       | 52.7%                      | 1,517                                        | 37,925                     | 0.0%                         | \$4.42                 | 27.1%                       | 38.9%                      | 5,608                  | 140,200                            |
| SHIAMASSE  | \$15.97                | 27.8%                       | 9.5%                       | 41,970                                       | 1,049,250                         | 0.9%                         | \$14.75                | 25.7%                       | 9.9%                       | 47,473                                       | 1,186,825                  | 1.0%                         | \$16.68                | 29.1%                       | 12.2%                      | 163,301                | 4,082,525                          |
| TUSCOLA    | \$10.70                | 40.9%                       | -40.9%                     | 18,159                                       | 453,975                           | 0.4%                         | \$7.97                 | 30.5%                       | 13.3%                      | 8,235                                        | 205,875                    | 0.2%                         | \$3.61                 | 13.8%                       | 12.4%                      | 59,594                 | 1,489,850                          |
| VAN BUREN  | \$9.96                 | 42.9%                       | 44.8%                      | 16,238                                       | 405,950                           | 0.3%                         | \$6.08                 | 26.2%                       | 21.6%                      | 10,979                                       | 274,475                    | 0.2%                         | \$4.11                 | 17.7%                       | -33.4%                     | 62,021                 | 1,550,525                          |
| WASHTENAW  | \$10.01                | 26.6%                       | 9.3%                       | 105,459                                      | 2,636,475                         | 2.2%                         | \$9.96                 | 26.4%                       | 12.0%                      | 128,752                                      | 3,218,800                  | 2.6%                         | \$12.16                | 32.3%                       | 28.2%                      | 399,038                | 9,975,950                          |
| WAYNE      | \$5.25                 | 31.5%                       | 1.0%                       | 404,207                                      | 10,105,175                        | 8.6%                         | \$4.32                 | 25.9%                       | -2.3%                      | 372,711                                      | 9,317,775                  | 7.6%                         | \$3.99                 | 23.9%                       | -8.7%                      | 1,561,633              | 39,040,825                         |
| WEXFORD    | \$11.98                | 23.7%                       | 41.2%                      | 12,744                                       | 318,600                           | 0.3%                         | \$12.69                | 25.1%                       | 8.7%                       | 17,557                                       | 438,925                    | 0.4%                         | \$17.49                | 34.6%                       | 5.0%                       | 50,673                 | 1,266,825                          |
| OUT/STATE  |                        | 24.3%                       | 59.5%                      | 602,367                                      | 15,059,175                        | 12.8%                        |                        | 24.9%                       | 18.6%                      | 758,246                                      | 18,956,150                 | 15.3%                        |                        | 31.4%                       | -4.3%                      | 2,418,442              | 60,461,050                         |

| COUNTY            | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(3) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | SPORTING<br>GOODS<br>SALES<br>TAX<br>1986(4) | SPORTING<br>GOODS<br>SALES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------|----------------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
| TOTAL             |                        | 28.4%                       | 14.3%                      | 4,703,015                                    | 117,575,375                | 100.0%                              |                        | 27.7%                       | 13.3%                      | 4,906,352                                    | 122,658,800                | 100.0%                              |                        | 28.9%                       | 7.2%                       | 16,974,461                    | 424,361,525                        |
| COUNTY AV \$11.43 |                        |                             |                            | 49,405                                       | 1,235,135                  | \$11.07                             |                        |                             |                            | 49,977                                       | 1,249,430                  | \$11.20                             |                        |                             |                            | 181,025                       | 4,525,630                          |



**APPENDIX L**

**STATISTICAL ABSTRACT FOR MEN'S/BOY'S CLOTHING SALES TAX  
BY QUARTER FOR MICHIGAN COUNTIES 1983-86**

| COUNTY    | POPULATION | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| ALCONA    | 9,740      | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| ALGER     | 9,225      | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| ALLEGAN   | 81,555     | 4,783                                              | 119,575           | 0.3%                                | \$1.47                 | 16.0%                       | 6,949                                              | 173,725           | 0.3%                                | \$2.13                 | 23.3%                       | 45.3%            | 10,047                                             | 251,175           | 0.5%                                | \$3.08                 | 33.6%                       |
| ALPENA    | 32,315     | 2,998                                              | 74,950            | 0.2%                                | \$2.32                 | 19.0%                       | 3,227                                              | 80,675            | 0.1%                                | \$2.50                 | 20.4%                       | 7.6%             | 3,406                                              | 85,150            | 0.2%                                | \$2.63                 | 21.5%                       |
| ANTRIM    | 16,194     | 189                                                | 4,725             | 0.0%                                | \$0.29                 | 12.6%                       | 447                                                | 11,175            | 0.0%                                | \$0.69                 | 29.8%                       | 136.5%           | 485                                                | 12,125            | 0.0%                                | \$0.75                 | 32.3%                       |
| ARENAC    | 14,706     | 1,146                                              | 28,650            | 0.1%                                | \$1.95                 | 19.7%                       | 1,475                                              | 36,875            | 0.1%                                | \$2.51                 | 25.3%                       | 28.7%            | 1,118                                              | 27,950            | 0.1%                                | \$1.90                 | 19.2%                       |
| BARAGA    | 8,484      | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| BARRY     | 45,781     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        |
| BAY       | 119,881    | 3,414                                              | 85,350            | 0.2%                                | \$0.71                 | 17.3%                       | 3,455                                              | 86,375            | 0.2%                                | \$0.72                 | 17.5%                       | 1.2%             | 4,543                                              | 113,575           | 0.2%                                | \$0.95                 | 23.1%                       |
| BENZIE    | 11,205     | 1,479                                              | 36,975            | 0.1%                                | \$3.30                 | 16.6%                       | 1,684                                              | 42,100            | 0.1%                                | \$3.76                 | 18.9%                       | 13.9%            | 3,433                                              | 85,825            | 0.2%                                | \$7.66                 | 38.6%                       |
| BERRIEN   | 171,276    | 37,723                                             | 943,075           | 2.1%                                | \$5.51                 | 21.6%                       | 40,538                                             | 1,013,450         | 1.8%                                | \$5.92                 | 23.2%                       | 7.5%             | 37,648                                             | 941,200           | 1.8%                                | \$5.50                 | 21.5%                       |
| BRANCH    | 40,188     | 4,029                                              | 100,725           | 0.2%                                | \$2.51                 | 17.9%                       | 5,527                                              | 138,175           | 0.3%                                | \$3.44                 | 24.6%                       | 37.2%            | 3,928                                              | 98,200            | 0.2%                                | \$2.44                 | 17.5%                       |
| CALHOUN   | 141,557    | 4,124                                              | 103,100           | 0.2%                                | \$0.73                 | 20.2%                       | 4,498                                              | 112,450           | 0.2%                                | \$0.79                 | 22.0%                       | 9.1%             | 4,509                                              | 112,725           | 0.2%                                | \$0.80                 | 22.0%                       |
| CASS      | 49,499     | 1,433                                              | 35,825            | 0.1%                                | \$0.72                 | 12.4%                       | 2,488                                              | 62,200            | 0.1%                                | \$1.26                 | 21.6%                       | 73.6%            | 3,151                                              | 78,775            | 0.2%                                | \$1.59                 | 27.3%                       |
| CHARLVX.  | 19,907     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| CHEBOYGAN | 20,649     | 1,236                                              | 30,900            | 0.1%                                | \$1.50                 | 17.2%                       | 1,628                                              | 40,700            | 0.1%                                | \$1.97                 | 22.7%                       | 31.7%            | 1,511                                              | 37,775            | 0.1%                                | \$1.83                 | 21.1%                       |
| CHIPPEWA  | 29,029     | 2,422                                              | 60,550            | 0.1%                                | \$2.09                 | 19.5%                       | 2,743                                              | 68,575            | 0.1%                                | \$2.36                 | 22.1%                       | 13.3%            | 3,123                                              | 78,075            | 0.1%                                | \$2.69                 | 25.1%                       |
| CLARE     | 23,822     | 2,791                                              | 69,775            | 0.2%                                | \$2.93                 | 18.8%                       | 2,866                                              | 71,650            | 0.1%                                | \$3.01                 | 19.3%                       | 2.7%             | 3,568                                              | 89,200            | 0.2%                                | \$3.74                 | 24.0%                       |
| CLINTON   | 55,893     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| CRAWFORD  | 9,465      | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| DELTA     | 38,947     | 3,212                                              | 80,300            | 0.2%                                | \$2.06                 | 16.7%                       | 3,370                                              | 84,250            | 0.2%                                | \$2.16                 | 17.5%                       | 4.9%             | 4,363                                              | 109,075           | 0.2%                                | \$2.80                 | 22.7%                       |
| DICKINSON | 25,341     | 6,905                                              | 172,625           | 0.4%                                | \$6.81                 | 23.1%                       | 7,667                                              | 191,675           | 0.3%                                | \$7.56                 | 25.6%                       | 11.0%            | 8,835                                              | 220,875           | 0.4%                                | \$8.72                 | 29.5%                       |
| EATON     | 88,337     | 8,109                                              | 202,725           | 0.4%                                | \$2.29                 | 20.2%                       | 9,945                                              | 248,625           | 0.5%                                | \$2.81                 | 24.8%                       | 22.6%            | 7,753                                              | 193,825           | 0.4%                                | \$2.19                 | 19.3%                       |
| EMMET     | 22,992     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR              | 4,515                                              | 112,875           | 0.2%                                | \$4.91                 | 100.0%                      |
| GENESSE   | 450,449    | 68,482                                             | 1,712,050         | 3.7%                                | \$3.80                 | 19.4%                       | 82,562                                             | 2,064,050         | 3.7%                                | \$4.58                 | 23.4%                       | 20.6%            | 72,462                                             | 1,811,550         | 3.5%                                | \$4.02                 | 20.5%                       |
| GLADWIN   | 19,957     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| GOGEBIC   | 19,686     | 1,353                                              | 33,825            | 0.1%                                | \$1.72                 | 13.9%                       | 1,700                                              | 42,500            | 0.1%                                | \$2.16                 | 17.5%                       | 25.6%            | 2,419                                              | 60,475            | 0.1%                                | \$3.07                 | 24.9%                       |
| GR. TRAV. | 54,899     | 15,229                                             | 380,725           | 0.8%                                | \$6.94                 | 17.9%                       | 16,721                                             | 418,025           | 0.8%                                | \$7.61                 | 19.7%                       | 9.8%             | 24,994                                             | 624,850           | 1.2%                                | \$11.38                | 29.4%                       |

| COUNTY    | POPULATION | BOY'S<br>CLOTHING<br>SALES TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | BOY'S<br>CLOTHING<br>SALES TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | BOY'S<br>CLOTHING<br>SALES TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|-------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| GRATOIT   | 40,448     | 2,689                                     | 67,225            | 0.1%                                | \$1.66                 | 18.5%                       | 3,012                                     | 75,300            | 0.1%                                | \$1.86                 | 20.8%                       | 12.0%            | 2,813                                     | 70,325            | 0.1%                                | \$1.74                 | 19.4%                       |
| HILLSDALE | 42,071     | 3,442                                     | 86,050            | 0.2%                                | \$2.05                 | 19.0%                       | 3,775                                     | 94,375            | 0.2%                                | \$2.24                 | 20.9%                       | 9.7%             | 4,537                                     | 113,425           | 0.2%                                | \$2.70                 | 25.1%                       |
| HOUGHTON  | 37,872     | 2,011                                     | 50,275            | 0.1%                                | \$1.33                 | 22.9%                       | 2,102                                     | 52,550            | 0.1%                                | \$1.39                 | 24.0%                       | 4.5%             | 2,470                                     | 61,750            | 0.1%                                | \$1.63                 | 28.2%                       |
| MUROM     | 36,459     | 2,017                                     | 50,425            | 0.1%                                | \$1.38                 | 15.6%                       | 3,262                                     | 81,550            | 0.1%                                | \$2.24                 | 25.2%                       | 61.7%            | 3,216                                     | 80,400            | 0.2%                                | \$2.21                 | 24.8%                       |
| INGHAM    | 275,520    | 46,732                                    | 1,168,300         | 2.5%                                | \$4.24                 | 18.0%                       | 59,260                                    | 1,481,500         | 2.7%                                | \$5.38                 | 22.9%                       | 26.8%            | 58,296                                    | 1,457,400         | 2.8%                                | \$5.29                 | 22.5%                       |
| IONIA     | 51,815     | 1,985                                     | 49,625            | 0.1%                                | \$0.96                 | 18.4%                       | 2,592                                     | 64,800            | 0.1%                                | \$1.25                 | 24.0%                       | 30.6%            | 2,470                                     | 61,750            | 0.1%                                | \$1.19                 | 22.8%                       |
| IOSCO     | 28,349     | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| IRON      | 13,635     | 1,653                                     | 41,325            | 0.1%                                | \$3.03                 | 18.1%                       | 1,911                                     | 47,775            | 0.1%                                | \$3.50                 | 21.0%                       | 15.6%            | 2,207                                     | 55,175            | 0.1%                                | \$4.05                 | 24.2%                       |
| ISABELLA  | 54,110     | 5,121                                     | 128,025           | 0.3%                                | \$2.37                 | 21.9%                       | 5,015                                     | 125,375           | 0.2%                                | \$2.32                 | 21.5%                       | -2.1%            | 4,395                                     | 109,875           | 0.2%                                | \$2.03                 | 18.8%                       |
| JACKSON   | 151,495    | 24,503                                    | 612,575           | 1.3%                                | \$4.04                 | 22.7%                       | 24,201                                    | 605,025           | 1.1%                                | \$3.99                 | 22.4%                       | -1.2%            | 22,067                                    | 551,675           | 1.1%                                | \$3.64                 | 20.4%                       |
| KALAMAZOO | 212,378    | 100,081                                   | 2,502,025         | 5.4%                                | \$11.78                | 21.3%                       | 98,941                                    | 2,473,525         | 4.5%                                | \$11.65                | 21.1%                       | -1.1%            | 110,018                                   | 2,750,450         | 5.3%                                | \$12.95                | 23.4%                       |
| KALKASKA  | 10,952     | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| KENT      | 444,506    | 73,682                                    | 1,842,050         | 4.0%                                | \$4.14                 | 20.3%                       | 87,785                                    | 2,194,625         | 4.0%                                | \$4.94                 | 24.1%                       | 19.1%            | 83,643                                    | 2,091,075         | 4.0%                                | \$4.70                 | 23.0%                       |
| KEMEEHAW  | 1,963      | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| LAKE      | 7,711      | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| LAPEER    | 70,038     | 1,834                                     | 45,850            | 0.1%                                | \$0.65                 | 16.4%                       | 2,342                                     | 58,550            | 0.1%                                | \$0.84                 | 21.0%                       | 27.7%            | 2,408                                     | 60,200            | 0.1%                                | \$0.86                 | 21.6%                       |
| LEELANAU  | 14,007     | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| LENAWEE   | 89,948     | 7,613                                     | 190,325           | 0.4%                                | \$2.12                 | 19.2%                       | 8,648                                     | 216,200           | 0.4%                                | \$2.40                 | 21.8%                       | 13.6%            | 8,287                                     | 207,175           | 0.4%                                | \$2.30                 | 20.9%                       |
| LIV.      | 100,289    | 2,217                                     | 55,425            | 0.1%                                | \$0.55                 | 15.2%                       | 3,462                                     | 86,550            | 0.2%                                | \$0.86                 | 23.7%                       | 56.2%            | 3,057                                     | 76,425            | 0.1%                                | \$0.76                 | 21.0%                       |
| LUCE      | 6,659      | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| MACKINAC  | 10,178     | 0                                         | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 202                                       | 5,050             | 0.0%                                | \$0.50                 | 27.4%                       | ERR              | 535                                       | 13,375            | 0.0%                                | \$1.31                 | 72.6%                       |
| MACOMB    | 694,600    | 136,310                                   | 3,407,750         | 7.4%                                | \$4.91                 | 18.1%                       | 172,136                                   | 4,303,400         | 7.8%                                | \$6.20                 | 22.9%                       | 26.3%            | 139,600                                   | 3,490,000         | 6.7%                                | \$5.02                 | 18.6%                       |
| MANISTEE  | 23,019     | 3,216                                     | 80,400            | 0.2%                                | \$3.49                 | 17.5%                       | 3,952                                     | 98,800            | 0.2%                                | \$4.29                 | 21.5%                       | 22.9%            | 5,132                                     | 128,300           | 0.2%                                | \$5.57                 | 27.9%                       |
| MARQUETTE | 74,101     | 486                                       | 12,150            | 0.0%                                | \$0.16                 | 12.7%                       | 954                                       | 23,850            | 0.0%                                | \$0.32                 | 24.9%                       | 96.3%            | 865                                       | 21,625            | 0.0%                                | \$0.29                 | 22.6%                       |
| MASON     | 26,365     | 4,759                                     | 118,975           | 0.3%                                | \$4.51                 | 16.3%                       | 6,272                                     | 156,800           | 0.3%                                | \$5.95                 | 21.5%                       | 31.8%            | 8,015                                     | 200,375           | 0.4%                                | \$7.60                 | 27.5%                       |
| MECOSTA   | 36,961     | 5,261                                     | 131,525           | 0.3%                                | \$3.56                 | 22.5%                       | 4,714                                     | 117,850           | 0.2%                                | \$3.19                 | 20.2%                       | -10.4%           | 6,146                                     | 153,650           | 0.3%                                | \$4.16                 | 26.3%                       |
| MENOMINEE | 26,201     | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| MIDLAND   | 73,578     | 35,695                                    | 892,375           | 1.9%                                | \$12.13                | 23.8%                       | 26,981                                    | 674,525           | 1.2%                                | \$9.17                 | 18.0%                       | -24.4%           | 31,407                                    | 785,175           | 1.5%                                | \$10.67                | 20.9%                       |

| COUNTY     | POPULATION | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | MEN'S<br>CLOTHING<br>SALES TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | MEN'S<br>CLOTHING<br>SALES TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|------------|------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| MISSAUKEE  | 10,009     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| MONROE     | 134,659    | 7,431                                              | 185,775           | 0.4%                                | \$1.38                 | 21.6%                       | 8,523                                     | 213,075           | 0.4%                                | \$1.58                 | 24.8%                       | 14.7%            | 9,421                                     | 235,525           | 0.5%                                | \$1.75                 | 27.4%                       |
| MONTCALM   | 47,555     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| MONTH.     | 7,492      | 275                                                | 6,875             | 0.0%                                | \$0.92                 | 14.5%                       | 556                                       | 13,900            | 0.0%                                | \$1.86                 | 29.2%                       | 102.2%           | 673                                       | 16,825            | 0.0%                                | \$2.25                 | 35.4%                       |
| MUSKEGON   | 157,589    | 21,783                                             | 544,575           | 1.2%                                | \$3.46                 | 21.8%                       | 19,752                                    | 493,800           | 0.9%                                | \$3.13                 | 19.8%                       | -9.3%            | 21,928                                    | 548,200           | 1.0%                                | \$3.48                 | 22.0%                       |
| NEWAYGO    | 34,917     | 8,395                                              | 209,875           | 0.5%                                | \$6.01                 | 18.2%                       | 8,949                                     | 223,725           | 0.4%                                | \$6.41                 | 19.4%                       | 6.6%             | 11,119                                    | 277,975           | 0.5%                                | \$7.96                 | 24.1%                       |
| OAKLAND    | 1,011,793  | 447,424                                            | 11,185,600        | 24.3%                               | \$11.06                | 19.2%                       | 577,170                                   | 14,429,250        | 26.1%                               | \$14.26                | 24.7%                       | 29.0%            | 473,532                                   | 11,838,300        | 22.7%                               | \$11.70                | 20.3%                       |
| OCEANA     | 22,002     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| OGEMAW     | 16,436     | 1,114                                              | 27,850            | 0.1%                                | \$1.69                 | 17.1%                       | 1,514                                     | 37,850            | 0.1%                                | \$2.30                 | 23.2%                       | 35.9%            | 1,539                                     | 38,475            | 0.1%                                | \$2.34                 | 23.6%                       |
| ONTONAGON  | 9,861      | 1,162                                              | 29,050            | 0.1%                                | \$2.95                 | 14.4%                       | 2,090                                     | 52,250            | 0.1%                                | \$5.30                 | 25.9%                       | 79.9%            | 2,107                                     | 52,675            | 0.1%                                | \$5.34                 | 26.1%                       |
| OSCEOLA    | 18,928     | 858                                                | 21,450            | 0.0%                                | \$1.13                 | 73.8%                       | 304                                       | 7,600             | 0.0%                                | \$0.40                 | 26.2%                       | -64.6%           | 0                                         | 0                 | 0.0%                                | \$0.00                 | 0.0%                        |
| OSCODA     | 6,858      | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| OTSEGO     | 14,993     | 1,184                                              | 29,600            | 0.1%                                | \$1.97                 | 17.5%                       | 1,281                                     | 32,025            | 0.1%                                | \$2.14                 | 18.9%                       | 8.2%             | 1,893                                     | 47,325            | 0.1%                                | \$3.16                 | 28.0%                       |
| OTTAWA     | 157,174    | 31,486                                             | 787,150           | 1.7%                                | \$5.01                 | 20.7%                       | 32,032                                    | 800,800           | 1.5%                                | \$5.09                 | 21.1%                       | 1.7%             | 38,490                                    | 962,250           | 1.8%                                | \$6.12                 | 25.4%                       |
| PRES. IS.  | 14,267     | 1,278                                              | 31,950            | 0.1%                                | \$2.24                 | 19.6%                       | 1,267                                     | 31,675            | 0.1%                                | \$2.22                 | 19.4%                       | -0.9%            | 1,727                                     | 43,175            | 0.1%                                | \$3.03                 | 26.4%                       |
| ROSCOMMON  | 16,374     | 1,690                                              | 42,250            | 0.1%                                | \$2.58                 | 10.5%                       | 3,794                                     | 94,850            | 0.2%                                | \$5.79                 | 23.6%                       | 124.5%           | 4,950                                     | 123,750           | 0.2%                                | \$7.56                 | 30.7%                       |
| SAGINAW    | 228,059    | 59,265                                             | 1,481,625         | 3.2%                                | \$6.50                 | 22.5%                       | 55,881                                    | 1,397,025         | 2.5%                                | \$6.13                 | 21.2%                       | -5.7%            | 53,059                                    | 1,326,475         | 2.5%                                | \$5.82                 | 20.1%                       |
| ST. CLAIR  | 138,802    | 13,421                                             | 335,525           | 0.7%                                | \$2.42                 | 18.3%                       | 15,178                                    | 379,450           | 0.7%                                | \$2.73                 | 20.7%                       | 13.1%            | 15,733                                    | 393,325           | 0.8%                                | \$2.83                 | 21.5%                       |
| ST. JOSEPH | 56,083     | 4,515                                              | 112,875           | 0.2%                                | \$2.01                 | 20.4%                       | 5,042                                     | 126,050           | 0.2%                                | \$2.25                 | 22.7%                       | 11.7%            | 5,539                                     | 138,475           | 0.3%                                | \$2.47                 | 25.0%                       |
| SANILAC    | 40,789     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 0                                         | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR              | 48                                        | 1,200             | 0.0%                                | \$0.03                 | 6.2%                        |
| SCHCRFT.   | 8,575      | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                         | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| SHIAWASSE  | 71,140     | 6,203                                              | 155,075           | 0.3%                                | \$2.18                 | 24.2%                       | 6,577                                     | 164,425           | 0.3%                                | \$2.31                 | 25.6%                       | 6.0%             | 3,466                                     | 86,650            | 0.2%                                | \$1.22                 | 13.5%                       |
| TUSCOLA    | 56,961     | 1,352                                              | 33,800            | 0.1%                                | \$0.59                 | 13.6%                       | 2,091                                     | 52,275            | 0.1%                                | \$0.92                 | 21.1%                       | 54.7%            | 2,269                                     | 56,725            | 0.1%                                | \$1.00                 | 22.9%                       |
| VAN BUREN  | 66,814     | 3,722                                              | 93,050            | 0.2%                                | \$1.39                 | 25.9%                       | 2,314                                     | 57,850            | 0.1%                                | \$0.87                 | 16.1%                       | -37.8%           | 4,062                                     | 101,550           | 0.2%                                | \$1.52                 | 28.3%                       |
| WASHTENAW  | 264,748    | 57,055                                             | 1,426,375         | 3.1%                                | \$5.39                 | 18.5%                       | 61,944                                    | 1,548,600         | 2.8%                                | \$5.85                 | 20.1%                       | 8.6%             | 62,566                                    | 1,564,150         | 3.0%                                | \$5.91                 | 20.3%                       |
| WAYNE      | 2,337,891  | 362,118                                            | 9,052,950         | 19.7%                               | \$3.87                 | 18.8%                       | 454,771                                   | 11,369,275        | 20.6%                               | \$4.86                 | 23.6%                       | 25.6%            | 407,178                                   | 10,179,450        | 19.5%                               | \$4.35                 | 21.1%                       |
| WEXFORD    | 25,102     | 7,402                                              | 185,050           | 0.4%                                | \$7.37                 | 17.5%                       | 9,732                                     | 243,300           | 0.4%                                | \$9.69                 | 23.0%                       | 31.5%            | 10,841                                    | 271,025           | 0.5%                                | \$10.00                | 25.6%                       |
| OUT/STATE  |            | 167,617                                            | 4,190,425         | 9.1%                                |                        | 16.1%                       | 217,077                                   | 5,426,925         | 9.8%                                |                        | 20.8%                       | 29.5%            | 250,425                                   | 6,260,625         | 12.0%                               |                        | 24.0%                       |

| COUNTY    | POPULATION | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| TOTAL     | 9,262,078  | 1,839,114                                          | 45,977,850        | 100.0%                              |                        | 19.0%                       | 2,208,848                                          | 55,221,200        | 100.0%                              |                        | 22.8%                       | 20.1%            | 2,089,960                                          | 52,249,000        | 100.0%                              |                        | 21.6%                       |
| COUNTY AV | 111,591    | 20,139                                             | 503,463           |                                     | \$4.51                 |                             | 23,997                                             | 599,931           |                                     | \$5.38                 |                             |                  | 22,163                                             | 554,077           |                                     | \$4.97                 |                             |

\*OUT/STATE Figures Not Included in Averages

\*ERR Indicates Division by Zero

| COUNTY    | CHANGE<br>Q2toQ3 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>REVENUES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>TAX<br>1983 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(1)TO<br>84(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|------------------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------------|------------------|-------------------------------------------|-------------------------------------------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------------|----------------------------|----------------------------------------------------|-------------------|
| ALCONA    | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR              | 0                                         | 0                                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR                        | 0                                                  | 0                 |
| ALGER     | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR              | 0                                         | 0                                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR                        | 0                                                  | 0                 |
| ALLEGAN   | 44.6%            | 8,099                                              | 202,475           | 0.2%                             | \$2.48                 | 27.1%                             | -19.4%           | 29,878                                    | 746,950                                   | 5,088                                              | 127,200           | 0.3%                             | \$1.56                 | 15.9%                             | 6.4%                       | 7,113                                              | 177,825           |
| ALPENA    | 5.5%             | 6,177                                              | 154,425           | 0.2%                             | \$4.78                 | 39.1%                             | 81.4%            | 15,808                                    | 395,200                                   | 2,542                                              | 63,550            | 0.1%                             | \$1.97                 | 17.4%                             | -15.2%                     | 2,928                                              | 73,200            |
| ANTRIM    | 8.5%             | 379                                                | 9,475             | 0.0%                             | \$0.59                 | 25.3%                             | -21.9%           | 1,500                                     | 37,500                                    | 167                                                | 4,175             | 0.0%                             | \$0.26                 | 50.2%                             | -11.6%                     | 166                                                | 4,150             |
| ARENAC    | -24.2%           | 2,090                                              | 52,250            | 0.1%                             | \$3.55                 | 35.9%                             | 86.9%            | 5,829                                     | 145,725                                   | 1,467                                              | 36,675            | 0.1%                             | \$2.49                 | 22.3%                             | 28.0%                      | 1,440                                              | 36,000            |
| BARAGA    | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR              | 0                                         | 0                                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR                        | 0                                                  | 0                 |
| BARRY     | ERR              | 1,230                                              | 30,750            | 0.0%                             | \$0.67                 | 100.0%                            | ERR              | 1,230                                     | 30,750                                    | 1,386                                              | 34,650            | 0.1%                             | \$0.76                 | 18.0%                             | ERR                        | 1,584                                              | 39,600            |
| BAY       | 31.5%            | 8,276                                              | 206,900           | 0.2%                             | \$1.73                 | 42.0%                             | 82.2%            | 19,688                                    | 492,200                                   | 1,713                                              | 42,825            | 0.1%                             | \$0.36                 | 31.7%                             | -49.8%                     | 1,170                                              | 29,250            |
| BENZIE    | 103.9%           | 2,302                                              | 57,550            | 0.1%                             | \$5.14                 | 25.9%                             | -32.9%           | 8,898                                     | 222,450                                   | 1,429                                              | 35,725            | 0.1%                             | \$3.19                 | 17.3%                             | -3.4%                      | 1,961                                              | 49,025            |
| BERRIEN   | -7.1%            | 58,854                                             | 1,471,350         | 1.7%                             | \$8.59                 | 33.7%                             | 56.3%            | 174,763                                   | 4,369,075                                 | 27,610                                             | 690,250           | 1.4%                             | \$4.03                 | 19.4%                             | -26.8%                     | 32,721                                             | 818,025           |
| BRANCH    | -28.9%           | 9,009                                              | 225,225           | 0.3%                             | \$5.60                 | 40.1%                             | 129.4%           | 22,493                                    | 562,325                                   | 3,203                                              | 80,075            | 0.2%                             | \$1.99                 | 17.3%                             | -20.5%                     | 4,333                                              | 108,325           |
| CALHOUN   | 0.2%             | 7,319                                              | 182,975           | 0.2%                             | \$1.29                 | 35.8%                             | 62.3%            | 20,450                                    | 511,250                                   | 3,247                                              | 81,175            | 0.2%                             | \$0.57                 | 19.3%                             | -21.3%                     | 3,547                                              | 88,675            |
| CASS      | 26.6%            | 4,451                                              | 111,275           | 0.1%                             | \$2.25                 | 38.6%                             | 41.3%            | 11,523                                    | 288,075                                   | 1,489                                              | 37,225            | 0.1%                             | \$0.75                 | 21.7%                             | 3.9%                       | 1,184                                              | 29,600            |
| CHARLVX.  | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR              | 0                                         | 0                                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR                        | 0                                                  | 0                 |
| CHEBOYGAN | -7.2%            | 2,799                                              | 69,975            | 0.1%                             | \$3.39                 | 39.0%                             | 85.2%            | 7,174                                     | 179,350                                   | 1,567                                              | 39,175            | 0.1%                             | \$1.90                 | 17.6%                             | 26.8%                      | 1,589                                              | 39,725            |
| CHIPPewa  | 13.9%            | 4,144                                              | 103,600           | 0.1%                             | \$3.57                 | 33.3%                             | 32.7%            | 12,432                                    | 310,800                                   | 2,266                                              | 56,650            | 0.1%                             | \$1.95                 | 18.9%                             | -6.4%                      | 2,729                                              | 68,225            |
| CLARE     | 24.5%            | 5,614                                              | 140,350           | 0.2%                             | \$5.89                 | 37.8%                             | 57.3%            | 14,839                                    | 370,975                                   | 2,865                                              | 71,625            | 0.1%                             | \$3.01                 | 19.0%                             | 2.7%                       | 3,467                                              | 86,675            |
| CLINTON   | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR              | 0                                         | 0                                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR                        | 0                                                  | 0                 |
| CRAWFORD  | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR              | 0                                         | 0                                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR                        | 0                                                  | 0                 |
| DELTA     | 29.5%            | 8,315                                              | 207,875           | 0.2%                             | \$5.34                 | 43.2%                             | 90.6%            | 19,260                                    | 481,500                                   | 3,192                                              | 79,800            | 0.2%                             | \$2.05                 | 13.1%                             | -0.6%                      | 3,741                                              | 93,525            |
| DICKINSON | 15.2%            | 6,535                                              | 163,375           | 0.2%                             | \$6.45                 | 21.8%                             | -26.0%           | 29,942                                    | 748,550                                   | 7,674                                              | 191,850           | 0.4%                             | \$7.57                 | 19.2%                             | 11.1%                      | 9,323                                              | 233,075           |
| EATON     | -22.0%           | 14,353                                             | 358,825           | 0.4%                             | \$4.06                 | 35.7%                             | 85.1%            | 40,160                                    | 1,004,000                                 | 3,508                                              | 87,700            | 0.2%                             | \$0.99                 | 14.2%                             | -56.7%                     | 4,329                                              | 108,225           |
| EMMET     | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | 0.0%                              | -100.0%          | 4,515                                     | 112,875                                   | 0                                                  | 0                 | 0.0%                             | \$0.00                 | 0.0%                              | ERR                        | 1                                                  | 25                |
| GENESSE   | -12.2%           | 129,192                                            | 3,229,800         | 3.7%                             | \$7.17                 | 36.6%                             | 78.3%            | 352,698                                   | 8,817,450                                 | 74,195                                             | 1,854,875         | 3.8%                             | \$4.12                 | 20.7%                             | 8.3%                       | 87,544                                             | 2,188,600         |
| GLADWIN   | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR              | 0                                         | 0                                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                               | ERR                        | 0                                                  | 0                 |
| GOGEbic   | 42.3%            | 4,228                                              | 105,700           | 0.1%                             | \$5.37                 | 43.6%                             | 74.8%            | 9,700                                     | 242,500                                   | 544                                                | 13,600            | 0.0%                             | \$0.69                 | 51.0%                             | -59.8%                     | 0                                                  | 0                 |
| GR. TRAV. | 49.5%            | 28,090                                             | 702,250           | 0.8%                             | \$12.79                | 33.0%                             | 12.4%            | 85,034                                    | 2,125,850                                 | 14,809                                             | 370,225           | 0.8%                             | \$6.74                 | 16.2%                             | -2.8%                      | 16,996                                             | 424,900           |

| COUNTY    | CHANGE<br>Q2toQ3 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>REVENUES<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|------------------------------------|------------------------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|
| GRATOIT   | -6.6%            | 5,989                                              | 149,725           | 0.2%                                | \$3.70                 | 41.3%                       | 112.9%           | 14,503                             | 362,575                            | 2,099                                              | 52,475            | 0.1%                                | \$1.30                 | 17.3%                       | -21.9%                     | 2,933                                              | 73,325            |
| HILLSDALE | 20.2%            | 6,334                                              | 158,350           | 0.2%                                | \$3.76                 | 35.0%                       | 39.6%            | 18,088                             | 452,200                            | 3,908                                              | 97,700            | 0.2%                                | \$2.32                 | 23.2%                       | 13.5%                      | 3,267                                              | 81,675            |
| HOUGHTON  | 17.5%            | 2,189                                              | 54,725            | 0.1%                                | \$1.44                 | 25.0%                       | -11.4%           | 8,772                              | 219,300                            | 2,039                                              | 50,975            | 0.1%                                | \$1.35                 | 23.0%                       | 1.4%                       | 2,213                                              | 55,325            |
| MURON     | -1.4%            | 4,462                                              | 111,550           | 0.1%                                | \$3.06                 | 34.4%                       | 38.7%            | 12,957                             | 323,925                            | 2,127                                              | 53,175            | 0.1%                                | \$1.46                 | 16.0%                       | 5.5%                       | 3,216                                              | 80,400            |
| INGHAM    | -1.6%            | 94,688                                             | 2,367,200         | 2.7%                                | \$8.59                 | 36.6%                       | 62.4%            | 258,976                            | 6,474,400                          | 55,652                                             | 1,391,300         | 2.9%                                | \$5.05                 | 20.3%                       | 19.1%                      | 64,475                                             | 1,611,875         |
| IONIA     | -4.7%            | 3,764                                              | 94,100            | 0.1%                                | \$1.82                 | 34.8%                       | 52.4%            | 10,811                             | 270,275                            | 2,223                                              | 55,575            | 0.1%                                | \$1.07                 | 21.7%                       | 12.0%                      | 2,347                                              | 58,675            |
| IOSCO     | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                  | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| IRON      | 15.5%            | 3,349                                              | 83,725            | 0.1%                                | \$6.14                 | 36.7%                       | 51.7%            | 9,120                              | 228,000                            | 1,553                                              | 38,825            | 0.1%                                | \$2.85                 | 17.2%                       | -6.0%                      | 1,950                                              | 48,750            |
| ISABELLA  | -12.4%           | 8,846                                              | 221,150           | 0.3%                                | \$4.09                 | 37.8%                       | 101.3%           | 23,377                             | 584,425                            | 4,420                                              | 110,500           | 0.2%                                | \$2.04                 | 17.1%                       | -13.7%                     | 6,092                                              | 152,300           |
| JACKSON   | -8.8%            | 37,392                                             | 934,800           | 1.1%                                | \$6.17                 | 34.6%                       | 69.4%            | 108,163                            | 2,704,075                          | 19,034                                             | 475,850           | 1.0%                                | \$3.14                 | 19.7%                       | -22.3%                     | 22,916                                             | 572,900           |
| KALAMAZOO | 11.2%            | 160,660                                            | 4,016,500         | 4.5%                                | \$18.91                | 34.2%                       | 46.0%            | 469,700                            | 11,742,500                         | 109,589                                            | 2,739,725         | 5.6%                                | \$12.90                | 19.8%                       | 9.5%                       | 114,860                                            | 2,871,500         |
| KALKASKA  | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                  | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| KENT      | -4.7%            | 118,554                                            | 2,963,850         | 3.4%                                | \$6.67                 | 32.6%                       | 41.7%            | 363,664                            | 9,091,600                          | 71,044                                             | 1,776,100         | 3.7%                                | \$4.00                 | 18.4%                       | -3.6%                      | 88,331                                             | 2,208,275         |
| KEWEENAW  | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                  | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| LAKE      | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                  | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| LAPEER    | 2.8%             | 4,590                                              | 114,750           | 0.1%                                | \$1.64                 | 41.1%                       | 90.6%            | 11,174                             | 279,350                            | 2,032                                              | 50,800            | 0.1%                                | \$0.73                 | 15.3%                       | 10.8%                      | 2,683                                              | 67,075            |
| LEELANAU  | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                  | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| LENAAWEE  | -4.2%            | 15,147                                             | 378,675           | 0.4%                                | \$4.21                 | 38.2%                       | 82.8%            | 39,695                             | 992,375                            | 8,473                                              | 211,825           | 0.4%                                | \$2.35                 | 20.9%                       | 11.3%                      | 7,622                                              | 190,550           |
| LIV.      | -11.7%           | 5,841                                              | 146,025           | 0.2%                                | \$1.46                 | 40.1%                       | 91.1%            | 14,577                             | 364,425                            | 2,507                                              | 62,675            | 0.1%                                | \$0.62                 | 16.4%                       | 13.1%                      | 3,615                                              | 90,375            |
| LUCE      | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                  | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| MACKINAC  | 164.9%           | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%          | 737                                | 18,425                             | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 219                                                | 5,475             |
| MACOMB    | -18.9%           | 304,330                                            | 7,608,250         | 8.6%                                | \$10.95                | 40.4%                       | 118.0%           | 752,376                            | 18,809,400                         | 132,002                                            | 3,300,050         | 6.8%                                | \$4.75                 | 15.1%                       | -3.2%                      | 224,840                                            | 5,621,000         |
| MANISTEE  | 29.9%            | 6,063                                              | 151,575           | 0.2%                                | \$6.58                 | 33.0%                       | 18.1%            | 18,363                             | 459,075                            | 3,248                                              | 81,200            | 0.2%                                | \$3.53                 | 17.2%                       | 1.0%                       | 4,474                                              | 111,850           |
| MARQUETTE | -9.3%            | 1,520                                              | 38,000            | 0.0%                                | \$0.51                 | 39.7%                       | 75.7%            | 3,825                              | 95,625                             | 743                                                | 18,575            | 0.0%                                | \$0.25                 | 16.1%                       | 52.9%                      | 1,212                                              | 30,300            |
| MASON     | 27.8%            | 10,140                                             | 253,500           | 0.3%                                | \$9.62                 | 34.7%                       | 26.5%            | 29,186                             | 729,650                            | 4,480                                              | 112,000           | 0.2%                                | \$4.25                 | 13.9%                       | -5.9%                      | 7,574                                              | 189,350           |
| MECOSTA   | 30.4%            | 7,224                                              | 180,600           | 0.2%                                | \$4.89                 | 30.9%                       | 17.5%            | 23,345                             | 583,625                            | 4,384                                              | 109,600           | 0.2%                                | \$2.97                 | 19.8%                       | -16.7%                     | 4,262                                              | 106,550           |
| MEMONINEE | ERR              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                                  | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| MIDLAND   | 16.4%            | 55,958                                             | 1,398,950         | 1.6%                                | \$19.01                | 37.3%                       | 78.2%            | 150,041                            | 3,751,025                          | 33,385                                             | 834,625           | 1.7%                                | \$11.34                | 21.3%                       | -6.5%                      | 34,076                                             | 851,900           |

| COUNTY     | CHANGE<br>Q2toQ3 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(2) | SALES<br>REVENUES |
|------------|------------------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|------------------|------------------------|------------------------------------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|
| MISSAUKEE  | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| MONROE     | 10.5%            | 8,956                                              | 223,900           | 0.3%                             | \$1.66                 | 26.1%                       | -4.9%            | 34,331                 | 858,275                            | 6,502                                              | 162,550           | 0.3%                             | \$1.21                 | 19.4%                       | -12.5%                     | 8,446                                              | 211,150           |
| MONTICALE  | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | 0.0%                        | ERR                        | 0                                                  | 0                 |
| MONTM.     | 21.0%            | 398                                                | 9,950             | 0.0%                             | \$1.33                 | 20.9%                       | -40.9%           | 1,902                  | 47,550                             | 223                                                | 5,575             | 0.0%                             | \$0.74                 | 12.7%                       | -18.9%                     | 495                                                | 12,375            |
| MUSKEGON   | 11.0%            | 36,299                                             | 907,475           | 1.0%                             | \$5.76                 | 36.4%                       | 65.5%            | 99,762                 | 2,494,050                          | 22,100                                             | 552,500           | 1.1%                             | \$3.51                 | 19.5%                       | 1.5%                       | 25,045                                             | 626,125           |
| NEWAYGO    | 24.2%            | 17,722                                             | 443,050           | 0.5%                             | \$12.69                | 38.4%                       | 59.4%            | 46,185                 | 1,154,625                          | 8,626                                              | 215,650           | 0.4%                             | \$6.18                 | 17.8%                       | 2.8%                       | 9,927                                              | 248,175           |
| OAKLAND    | -18.0%           | 836,145                                            | 20,903,625        | 23.7%                            | \$20.66                | 35.8%                       | 76.6%            | 2,334,271              | 58,356,775                         | 479,647                                            | 11,991,175        | 24.7%                            | \$11.85                | 20.0%                       | 7.2%                       | 571,847                                            | 14,296,175        |
| OCEANA     | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| OGEHAW     | 1.7%             | 2,354                                              | 58,850            | 0.1%                             | \$3.58                 | 36.1%                       | 53.0%            | 6,521                  | 163,025                            | 976                                                | 24,400            | 0.1%                             | \$1.48                 | 16.9%                       | -12.4%                     | 1,475                                              | 36,875            |
| ONTONAGON  | 0.8%             | 2,715                                              | 67,875            | 0.1%                             | \$6.88                 | 33.6%                       | 28.9%            | 8,074                  | 201,850                            | 1,415                                              | 35,375            | 0.1%                             | \$3.59                 | 16.6%                       | 21.8%                      | 2,049                                              | 51,225            |
| OSCEOLA    | -100.0%          | 0                                                  | 0                 | 0.0%                             | \$0.00                 | 0.0%                        | ERR              | 1,162                  | 29,050                             | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | -100.0%                    | 0                                                  | 0                 |
| OSCODA     | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| OTSEGO     | 47.8%            | 2,407                                              | 60,175            | 0.1%                             | \$4.01                 | 35.6%                       | 27.2%            | 6,765                  | 169,125                            | 1,180                                              | 29,500            | 0.1%                             | \$1.97                 | 17.0%                       | -0.3%                      | 1,473                                              | 36,825            |
| OTTAWA     | 20.2%            | 49,741                                             | 1,243,525         | 1.4%                             | \$7.91                 | 32.8%                       | 29.2%            | 151,749                | 3,793,725                          | 32,356                                             | 808,900           | 1.7%                             | \$5.15                 | 22.2%                       | 2.8%                       | 29,885                                             | 747,125           |
| PRES. IS.  | 36.3%            | 2,259                                              | 56,475            | 0.1%                             | \$3.96                 | 34.6%                       | 30.8%            | 6,531                  | 163,275                            | 1,229                                              | 30,725            | 0.1%                             | \$2.15                 | 17.6%                       | -3.8%                      | 1,572                                              | 39,300            |
| ROSCOMMON  | 30.5%            | 5,672                                              | 141,800           | 0.2%                             | \$8.66                 | 35.2%                       | 14.6%            | 16,106                 | 402,650                            | 1,490                                              | 37,250            | 0.1%                             | \$2.27                 | 12.1%                       | -11.8%                     | 2,930                                              | 73,250            |
| SAGINAW    | -5.1%            | 95,309                                             | 2,382,725         | 2.7%                             | \$10.45                | 36.2%                       | 79.6%            | 263,514                | 6,587,850                          | 56,763                                             | 1,419,075         | 2.9%                             | \$6.22                 | 20.7%                       | -4.2%                      | 63,556                                             | 1,588,900         |
| ST. CLAIR  | 3.7%             | 28,975                                             | 724,375           | 0.8%                             | \$5.22                 | 39.5%                       | 84.2%            | 73,307                 | 1,832,675                          | 13,802                                             | 345,050           | 0.7%                             | \$2.49                 | 22.0%                       | 2.8%                       | 15,023                                             | 375,575           |
| ST. JOSEPH | 9.9%             | 7,067                                              | 176,675           | 0.2%                             | \$3.15                 | 31.9%                       | 27.6%            | 22,163                 | 554,075                            | 3,940                                              | 98,500            | 0.2%                             | \$1.76                 | 20.0%                       | -12.7%                     | 4,473                                              | 111,825           |
| SANILAC    | ERR              | 724                                                | 18,100            | 0.0%                             | \$0.44                 | 93.8%                       | 1408.3%          | 772                    | 19,300                             | 198                                                | 4,950             | 0.0%                             | \$0.12                 | 13.6%                       | ERR                        | 330                                                | 8,250             |
| SCHNCRFT.  | ERR              | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 |
| SHIAWASSE  | -47.3%           | 9,399                                              | 234,975           | 0.3%                             | \$3.30                 | 36.7%                       | 171.2%           | 25,645                 | 641,125                            | 4,799                                              | 119,975           | 0.2%                             | \$1.69                 | 23.1%                       | -22.6%                     | 4,652                                              | 116,300           |
| TUSCOLA    | 8.5%             | 4,194                                              | 104,850           | 0.1%                             | \$1.84                 | 42.3%                       | 84.8%            | 9,906                  | 247,650                            | 1,662                                              | 41,550            | 0.1%                             | \$0.73                 | 15.4%                       | 22.9%                      | 2,381                                              | 59,525            |
| VAN BUREN  | 75.5%            | 4,264                                              | 106,600           | 0.1%                             | \$1.60                 | 29.7%                       | 5.0%             | 14,362                 | 359,050                            | 2,700                                              | 67,500            | 0.1%                             | \$1.01                 | 19.1%                       | -27.5%                     | 3,133                                              | 78,325            |
| WASHTENAW  | 1.0%             | 126,768                                            | 3,169,200         | 3.6%                             | \$11.97                | 41.1%                       | 102.6%           | 308,333                | 7,708,325                          | 54,501                                             | 1,362,525         | 2.8%                             | \$5.15                 | 23.4%                       | -4.5%                      | 53,586                                             | 1,339,650         |
| WAYNE      | -10.5%           | 702,067                                            | 17,551,675        | 19.9%                            | \$7.51                 | 36.4%                       | 72.4%            | 1,926,134              | 48,193,350                         | 327,832                                            | 8,195,800         | 16.9%                            | \$3.51                 | 16.6%                       | -9.5%                      | 512,812                                            | 12,820,300        |
| WEXFORD    | 11.4%            | 14,357                                             | 358,925           | 0.4%                             | \$14.30                | 33.9%                       | 32.4%            | 42,332                 | 1,058,300                          | 7,407                                              | 185,175           | 0.4%                             | \$7.38                 | 17.4%                       | 0.1%                       | 9,385                                              | 234,625           |
| OUT/STATE  | 15.4%            | 406,532                                            | 10,163,300        | 11.5%                            |                        | 39.0%                       | 62.3%            | 1,041,651              | 26,041,275                         | 285,794                                            | 7,144,850         | 14.7%                            |                        | 19.0%                       | 70.5%                      | 332,243                                            | 8,306,075         |



| COUNTY    | CHANGE<br>Q2toQ3 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1983(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)<br>TO 84(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(2) | SALES<br>REVENUES |
|-----------|------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------------|-------------------|
| TOTAL     | -5.4X            | 3,532,820                                          | 88,320,500        | 100.0%                              |                        | 36.5%                       | 69.0X            | 9,670,742                     | 241,768,550                        | 1,940,045                                          | 48,501,125        | 100.0%                              |                        | 18.7%                       | 5.5X                        | 2,447,761                                          | 61,194,025        |
| COUNTY AV |                  | 37,666                                             | 941,653           |                                     | \$8.44                 |                             |                  | 103,965                       | 2,599,124                          | 19,931                                             | 498,268           |                                     | \$4.47                 |                             |                             | 25,488                                             | 637,204           |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)<br>84(2) | MEN'S<br>TO BOY'S<br>CLOTHING<br>SALES TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)<br>84(3) | MEN'S<br>TO BOY'S<br>CLOTHING<br>SALES TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|-------------------------------------|--------------|-----------------------------|--------------------------|-------------------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------------|-------------------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|--------------------------|-------------------------------|------------------------------------|
| ALCONA    | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                             | 0                                  |
| ALGER     | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                             | 0                                  |
| ALLEGAN   | 0.3%                                | \$2.18       | 22.2%                       | 2.4%                     | 10,662                                                | 266,550           | 0.5%                                | \$3.27       | 33.3%                       | 6.1%                     | 9,130                                                 | 228,250           | 0.2%                                | \$2.80       | 28.5%                       | 12.7%                    | 31,993                        | 799,825                            |
| ALPENA    | 0.1%                                | \$2.27       | 20.1%                       | -9.3%                    | 3,299                                                 | 82,475            | 0.1%                                | \$2.55       | 22.6%                       | -3.1%                    | 5,825                                                 | 145,625           | 0.2%                                | \$4.51       | 39.9%                       | -5.7%                    | 14,594                        | 364,850                            |
| ANTRIM    | 0.0%                                | \$0.26       | 49.8%                       | -62.9%                   | 0                                                     | 0                 | 0.0%                                | \$0.00       | 0.0%                        | -100.0%                  | 0                                                     | 0                 | 0.0%                                | \$0.00       | 0.0%                        | -100.0%                  | 333                           | 8,325                              |
| ARENAC    | 0.1%                                | \$2.45       | 21.9%                       | -2.4%                    | 1,634                                                 | 40,850            | 0.1%                                | \$2.78       | 24.9%                       | 46.2%                    | 2,033                                                 | 50,825            | 0.1%                                | \$3.46       | 30.9%                       | -2.7%                    | 6,574                         | 164,350                            |
| BARAGA    | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                             | 0                                  |
| BARRY     | 0.1%                                | \$0.86       | 20.5%                       | ERR                      | 1,680                                                 | 42,000            | 0.1%                                | \$0.92       | 21.8%                       | ERR                      | 3,068                                                 | 76,700            | 0.1%                                | \$1.68       | 39.8%                       | 149.4%                   | 7,718                         | 192,950                            |
| BAY       | 0.0%                                | \$0.24       | 21.7%                       | -66.1%                   | 914                                                   | 22,850            | 0.0%                                | \$0.19       | 16.9%                       | -79.9%                   | 1,599                                                 | 39,975            | 0.0%                                | \$0.33       | 29.6%                       | -80.7%                   | 5,396                         | 134,900                            |
| BENZIE    | 0.1%                                | \$4.38       | 23.8%                       | 16.4%                    | 2,634                                                 | 65,850            | 0.1%                                | \$5.88       | 32.0%                       | -23.3%                   | 2,216                                                 | 55,400            | 0.1%                                | \$4.94       | 26.9%                       | -3.7%                    | 8,240                         | 206,000                            |
| BERRIEN   | 1.3%                                | \$4.78       | 23.0%                       | -19.3%                   | 32,109                                                | 802,725           | 1.4%                                | \$4.69       | 22.6%                       | -14.7%                   | 49,923                                                | 1,248,075         | 1.4%                                | \$7.29       | 35.1%                       | -15.2%                   | 142,363                       | 3,559,075                          |
| BRANCH    | 0.2%                                | \$2.70       | 23.4%                       | -21.6%                   | 4,595                                                 | 114,875           | 0.2%                                | \$2.86       | 24.8%                       | 17.0%                    | 6,422                                                 | 160,550           | 0.2%                                | \$3.99       | 34.6%                       | -28.7%                   | 18,553                        | 463,825                            |
| CALHOUN   | 0.1%                                | \$0.63       | 21.1%                       | -21.1%                   | 4,056                                                 | 101,400           | 0.2%                                | \$0.72       | 24.1%                       | -10.0%                   | 5,979                                                 | 149,475           | 0.2%                                | \$1.06       | 35.5%                       | -18.3%                   | 16,829                        | 420,725                            |
| CASS      | 0.0%                                | \$0.60       | 17.2%                       | -52.4%                   | 1,723                                                 | 43,075            | 0.1%                                | \$0.87       | 25.1%                       | -45.3%                   | 2,478                                                 | 61,950            | 0.1%                                | \$1.25       | 36.0%                       | -44.3%                   | 6,874                         | 171,850                            |
| CHARLVX.  | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                             | 0                                  |
| CHEBOYGAN | 0.1%                                | \$1.92       | 17.8%                       | -2.4%                    | 2,604                                                 | 65,100            | 0.1%                                | \$3.15       | 29.2%                       | 72.3%                    | 3,166                                                 | 79,150            | 0.1%                                | \$3.83       | 35.5%                       | 13.1%                    | 8,926                         | 223,150                            |
| CHIPPewa  | 0.1%                                | \$2.35       | 22.8%                       | -0.5%                    | 2,663                                                 | 66,575            | 0.1%                                | \$2.29       | 22.3%                       | -14.7%                   | 4,305                                                 | 107,625           | 0.1%                                | \$3.71       | 36.0%                       | 3.9%                     | 11,963                        | 299,075                            |
| CLARE     | 0.1%                                | \$3.64       | 23.1%                       | 21.0%                    | 3,677                                                 | 91,925            | 0.2%                                | \$3.86       | 24.4%                       | 3.1%                     | 5,032                                                 | 125,800           | 0.1%                                | \$5.28       | 33.5%                       | -10.4%                   | 15,041                        | 376,025                            |
| CLINTON   | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                             | 0                                  |
| CRAWFORD  | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                             | 0                                  |
| DELTA     | 0.2%                                | \$2.40       | 15.4%                       | 11.0%                    | 5,282                                                 | 132,050           | 0.2%                                | \$3.39       | 21.7%                       | 21.1%                    | 12,149                                                | 303,725           | 0.3%                                | \$7.80       | 49.9%                       | 46.1%                    | 24,364                        | 609,100                            |
| DICKINSON | 0.4%                                | \$9.20       | 23.4%                       | 21.6%                    | 9,110                                                 | 227,750           | 0.4%                                | \$8.99       | 22.8%                       | 3.1%                     | 13,784                                                | 344,600           | 0.4%                                | \$13.60      | 34.6%                       | 110.9%                   | 39,891                        | 997,275                            |
| EATON     | 0.2%                                | \$1.23       | 17.5%                       | -56.5%                   | 4,986                                                 | 124,650           | 0.2%                                | \$1.41       | 20.1%                       | -35.7%                   | 11,954                                                | 298,850           | 0.3%                                | \$3.38       | 48.2%                       | -16.7%                   | 24,777                        | 619,425                            |
| EMMET     | 0.0%                                | \$0.00       | 0.1%                        | ERR                      | 797                                                   | 19,925            | 0.0%                                | \$0.87       | 49.5%                       | -82.3%                   | 811                                                   | 20,275            | 0.0%                                | \$0.88       | 50.4%                       | ERR                      | 1,609                         | 40,225                             |
| GENESSE   | 3.6%                                | \$4.86       | 24.5%                       | 6.0%                     | 71,705                                                | 1,792,625         | 3.1%                                | \$3.98       | 20.1%                       | -1.0%                    | 124,126                                               | 3,103,150         | 3.4%                                | \$6.89       | 34.7%                       | -3.9%                    | 357,570                       | 8,939,250                          |
| GLADWIN   | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                                                     | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                      | 0                             | 0                                  |
| GOGEBIC   | 0.0%                                | \$0.00       | 0.0%                        | -100.0%                  | 0                                                     | 0                 | 0.0%                                | \$0.00       | 0.0%                        | -100.0%                  | 522                                                   | 13,050            | 0.0%                                | \$0.66       | 49.0%                       | -87.7%                   | 1,066                         | 26,650                             |
| GR. TRAV. | 0.7%                                | \$7.74       | 18.6%                       | 1.6%                     | 32,363                                                | 809,075           | 1.4%                                | \$14.74      | 35.4%                       | 29.5%                    | 27,176                                                | 679,400           | 0.7%                                | \$12.38      | 29.8%                       | -3.3%                    | 91,344                        | 2,283,600                          |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(2)TO<br>84(2) | MEN'S<br>CLOTHING<br>SALES TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(3)TO<br>84(3) | MEN'S<br>CLOTHING<br>SALES TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|----------------------------------|--------------|-----------------------------------|----------------------------|-------------------------------------------|-------------------|----------------------------------|--------------|-----------------------------------|----------------------------|-------------------------------------------|-------------------|----------------------------------|--------------|-----------------------------------|----------------------------|------------------------|------------------------------------|
| GRATOIT   | 0.1%                             | \$1.81       | 24.2%                             | -2.6%                      | 2,256                                     | 56,400            | 0.1%                             | \$1.39       | 18.6%                             | -19.8%                     | 4,854                                     | 121,350           | 0.1%                             | \$3.00       | 40.0%                             | -19.0%                     | 12,142                 | 303,550                            |
| HILLSDALE | 0.1%                             | \$1.94       | 19.4%                             | -13.5%                     | 4,858                                     | 121,450           | 0.2%                             | \$2.89       | 28.8%                             | 7.1%                       | 4,823                                     | 120,575           | 0.1%                             | \$2.87       | 28.6%                             | -23.9%                     | 16,856                 | 421,400                            |
| HOUGHTON  | 0.1%                             | \$1.46       | 24.9%                             | 5.3%                       | 2,516                                     | 62,900            | 0.1%                             | \$1.66       | 28.3%                             | 1.9%                       | 2,110                                     | 52,750            | 0.1%                             | \$1.39       | 23.8%                             | -3.6%                      | 8,878                  | 221,950                            |
| HURON     | 0.1%                             | \$2.21       | 24.2%                             | -1.4%                      | 3,307                                     | 82,675            | 0.1%                             | \$2.27       | 24.9%                             | 2.8%                       | 4,627                                     | 115,675           | 0.1%                             | \$3.17       | 34.8%                             | 3.7%                       | 13,277                 | 331,925                            |
| INGHAM    | 2.6%                             | \$5.85       | 23.5%                             | 8.8%                       | 58,893                                    | 1,472,325         | 2.6%                             | \$5.34       | 21.4%                             | 1.0%                       | 95,631                                    | 2,390,775         | 2.6%                             | \$8.68       | 34.8%                             | 1.0%                       | 274,651                | 6,866,275                          |
| IONIA     | 0.1%                             | \$1.13       | 23.0%                             | -9.5%                      | 2,266                                     | 56,650            | 0.1%                             | \$1.09       | 22.2%                             | -8.3%                      | 3,388                                     | 84,700            | 0.1%                             | \$1.63       | 33.1%                             | -10.0%                     | 10,224                 | 255,600                            |
| IOSCO     | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| IRON      | 0.1%                             | \$3.58       | 21.7%                             | 2.0%                       | 2,160                                     | 54,000            | 0.1%                             | \$3.96       | 24.0%                             | -2.1%                      | 3,343                                     | 83,575            | 0.1%                             | \$6.13       | 37.1%                             | -0.2%                      | 9,006                  | 225,150                            |
| ISABELLA  | 0.2%                             | \$2.81       | 23.6%                             | 21.5%                      | 6,108                                     | 152,700           | 0.3%                             | \$2.82       | 23.6%                             | 39.0%                      | 9,214                                     | 230,350           | 0.2%                             | \$4.26       | 35.7%                             | 4.2%                       | 25,834                 | 645,850                            |
| JACKSON   | 0.9%                             | \$3.78       | 23.7%                             | -5.3%                      | 20,435                                    | 510,875           | 0.9%                             | \$3.37       | 21.2%                             | -7.4%                      | 34,206                                    | 855,150           | 0.9%                             | \$5.64       | 35.4%                             | -8.5%                      | 96,591                 | 2,414,775                          |
| KALAMAZOO | 4.7%                             | \$13.52      | 20.8%                             | 16.1%                      | 142,833                                   | 3,570,825         | 6.3%                             | \$16.81      | 25.9%                             | 29.8%                      | 185,025                                   | 4,625,625         | 5.0%                             | \$21.78      | 33.5%                             | 15.2%                      | 552,307                | 13,807,675                         |
| KALKASKA  | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| KENT      | 3.6%                             | \$4.97       | 22.9%                             | 0.6%                       | 85,589                                    | 2,139,725         | 3.8%                             | \$4.81       | 22.2%                             | 2.3%                       | 140,549                                   | 3,513,725         | 3.8%                             | \$7.90       | 36.5%                             | 18.6%                      | 385,513                | 9,637,825                          |
| KEMEEANAW | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| LAKE      | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| LAPEER    | 0.1%                             | \$0.96       | 20.1%                             | 14.6%                      | 2,989                                     | 74,725            | 0.1%                             | \$1.07       | 22.4%                             | 24.1%                      | 5,619                                     | 140,475           | 0.2%                             | \$2.01       | 42.2%                             | 22.4%                      | 13,323                 | 333,075                            |
| LEELANAU  | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| LENAMEE   | 0.3%                             | \$2.12       | 18.8%                             | -11.9%                     | 7,839                                     | 195,975           | 0.3%                             | \$2.18       | 19.3%                             | -5.4%                      | 16,596                                    | 414,900           | 0.4%                             | \$4.61       | 40.9%                             | 9.6%                       | 40,530                 | 1,013,250                          |
| LIV.      | 0.1%                             | \$0.90       | 23.7%                             | 4.4%                       | 2,643                                     | 66,075            | 0.1%                             | \$0.66       | 17.3%                             | -13.5%                     | 6,498                                     | 162,450           | 0.2%                             | \$1.62       | 42.6%                             | 11.2%                      | 15,263                 | 381,575                            |
| LUCE      | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| MACKINAC  | 0.0%                             | \$0.54       | 13.1%                             | 8.4%                       | 1,404                                     | 35,100            | 0.1%                             | \$3.45       | 84.2%                             | 162.4%                     | 45                                        | 1,125             | 0.0%                             | \$0.11       | 2.7%                              | ERR                        | 1,668                  | 41,700                             |
| MACOMB    | 9.2%                             | \$8.09       | 25.7%                             | 30.6%                      | 196,715                                   | 4,917,875         | 8.6%                             | \$7.08       | 22.5%                             | 40.9%                      | 320,656                                   | 8,016,400         | 8.7%                             | \$11.54      | 36.7%                             | 5.4%                       | 874,213                | 21,855,325                         |
| MANISTEE  | 0.2%                             | \$4.86       | 23.7%                             | 13.2%                      | 5,021                                     | 125,525           | 0.2%                             | \$5.45       | 26.6%                             | -2.2%                      | 6,135                                     | 153,375           | 0.2%                             | \$6.66       | 32.5%                             | 1.2%                       | 18,878                 | 471,950                            |
| MARQUETTE | 0.0%                             | \$0.41       | 26.3%                             | 27.0%                      | 1,044                                     | 26,100            | 0.0%                             | \$0.35       | 22.7%                             | 20.7%                      | 1,608                                     | 40,200            | 0.0%                             | \$0.54       | 34.9%                             | 5.8%                       | 4,607                  | 115,175                            |
| MASON     | 0.3%                             | \$7.18       | 23.5%                             | 20.8%                      | 9,371                                     | 234,275           | 0.4%                             | \$8.89       | 29.1%                             | 16.9%                      | 10,829                                    | 270,725           | 0.3%                             | \$10.27      | 33.6%                             | 6.8%                       | 32,254                 | 806,350                            |
| MECOSTA   | 0.2%                             | \$2.88       | 19.2%                             | -9.6%                      | 6,494                                     | 162,350           | 0.3%                             | \$4.39       | 29.3%                             | 5.7%                       | 7,033                                     | 175,825           | 0.2%                             | \$4.76       | 31.7%                             | -2.6%                      | 22,173                 | 554,325                            |
| MENOMINEE | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                         | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| MIDLAND   | 1.4%                             | \$11.58      | 21.7%                             | 26.3%                      | 35,143                                    | 878,575           | 1.5%                             | \$11.94      | 22.4%                             | 11.9%                      | 54,274                                    | 1,356,850         | 1.5%                             | \$18.44      | 34.6%                             | -3.0%                      | 156,878                | 3,921,950                          |

| COUNTY     | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2) TO<br>84(2) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3) TO<br>84(3) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4) TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|------------|----------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------|
| MISSAUKEE  | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                             | 0                                  |
| MONROE     | 0.3%                             | \$1.57                 | 25.1%                       | -0.9%                       | 6,914                                              | 172,850           | 0.3%                             | \$1.28                 | 20.6%                       | -26.6%                      | 11,734                                             | 293,350           | 0.3%                             | \$2.18                 | 34.9%                       | 31.0%                       | 33,596                        | 839,900                            |
| MONTCALM   | 0.0%                             | \$0.00                 | 0.0%                        | ERR                         | 119                                                | 2,975             | 0.0%                             | \$0.06                 | 100.0%                      | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | 0.0%                        | ERR                         | 119                           | 2,975                              |
| MONTM.     | 0.0%                             | \$1.65                 | 28.2%                       | -11.0%                      | 695                                                | 17,375            | 0.0%                             | \$2.32                 | 39.5%                       | 3.3%                        | 345                                                | 8,625             | 0.0%                             | \$1.15                 | 19.6%                       | -13.3%                      | 1,758                         | 43,950                             |
| MUSKEGON   | 1.0%                             | \$3.97                 | 22.0%                       | 26.8%                       | 24,994                                             | 624,850           | 1.1%                             | \$3.97                 | 22.0%                       | 14.0%                       | 41,451                                             | 1,036,275         | 1.1%                             | \$6.58                 | 36.5%                       | 14.2%                       | 113,590                       | 2,839,750                          |
| NEWAYGO    | 0.4%                             | \$7.11                 | 20.5%                       | 10.9%                       | 12,072                                             | 301,800           | 0.5%                             | \$8.64                 | 24.9%                       | 8.6%                        | 17,805                                             | 445,125           | 0.5%                             | \$12.75                | 36.8%                       | 0.5%                        | 48,430                        | 1,210,750                          |
| OAKLAND    | 23.4%                            | \$14.13                | 23.8%                       | -0.9%                       | 476,159                                            | 11,903,975        | 20.9%                            | \$11.77                | 19.8%                       | 0.6%                        | 873,706                                            | 21,842,650        | 23.7%                            | \$21.59                | 36.4%                       | 4.5%                        | 2,401,359                     | 60,033,975                         |
| OCEANA     | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                             | 0                                  |
| OGEMAW     | 0.1%                             | \$2.24                 | 25.5%                       | -2.6%                       | 1,323                                              | 33,075            | 0.1%                             | \$2.01                 | 22.8%                       | -14.0%                      | 2,017                                              | 50,425            | 0.1%                             | \$3.07                 | 34.8%                       | -14.3%                      | 5,791                         | 144,775                            |
| ONTONAGON  | 0.1%                             | \$5.19                 | 24.1%                       | -2.0%                       | 2,108                                              | 52,700            | 0.1%                             | \$5.34                 | 24.8%                       | 0.0%                        | 2,928                                              | 73,200            | 0.1%                             | \$7.42                 | 34.4%                       | 7.8%                        | 8,500                         | 212,500                            |
| OSCEOLA    | 0.0%                             | \$0.00                 | ERR                         | -100.0%                     | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                             | 0                                  |
| OSCODA     | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                             | 0                                  |
| OTSEGO     | 0.1%                             | \$2.46                 | 21.2%                       | 15.0%                       | 1,954                                              | 48,850            | 0.1%                             | \$3.26                 | 28.1%                       | 3.2%                        | 2,345                                              | 58,625            | 0.1%                             | \$3.91                 | 33.7%                       | -2.6%                       | 6,952                         | 173,800                            |
| OTTAWA     | 1.2%                             | \$4.75                 | 20.5%                       | -6.7%                       | 37,929                                             | 948,225           | 1.7%                             | \$6.03                 | 26.0%                       | -1.5%                       | 45,441                                             | 1,136,025         | 1.2%                             | \$7.23                 | 31.2%                       | -8.6%                       | 145,611                       | 3,640,275                          |
| PRES. IS.  | 0.1%                             | \$2.75                 | 22.5%                       | 24.1%                       | 1,577                                              | 39,425            | 0.1%                             | \$2.76                 | 22.6%                       | -8.7%                       | 2,606                                              | 65,150            | 0.1%                             | \$4.57                 | 37.3%                       | 15.4%                       | 6,986                         | 174,600                            |
| ROSCOMMON  | 0.1%                             | \$4.47                 | 23.7%                       | -22.8%                      | 4,054                                              | 101,350           | 0.2%                             | \$6.19                 | 32.9%                       | -18.1%                      | 3,864                                              | 96,600            | 0.1%                             | \$5.90                 | 31.3%                       | -31.9%                      | 12,338                        | 308,450                            |
| SAGINAW    | 2.6%                             | \$6.97                 | 23.2%                       | 13.7%                       | 52,692                                             | 1,317,300         | 2.3%                             | \$5.78                 | 19.2%                       | -0.7%                       | 100,837                                            | 2,520,925         | 2.7%                             | \$11.05                | 36.8%                       | 5.8%                        | 273,848                       | 6,846,200                          |
| ST. CLAIR  | 0.6%                             | \$2.71                 | 23.9%                       | -1.0%                       | 11,011                                             | 275,275           | 0.5%                             | \$1.98                 | 17.5%                       | -30.0%                      | 23,001                                             | 575,025           | 0.6%                             | \$4.14                 | 36.6%                       | -20.6%                      | 62,837                        | 1,570,925                          |
| ST. JOSEPH | 0.2%                             | \$1.99                 | 22.7%                       | -11.3%                      | 5,095                                              | 127,375           | 0.2%                             | \$2.27                 | 25.9%                       | -8.0%                       | 6,194                                              | 154,850           | 0.2%                             | \$2.76                 | 31.4%                       | -12.4%                      | 19,702                        | 492,550                            |
| SANILAC    | 0.0%                             | \$0.20                 | 22.7%                       | ERR                         | 279                                                | 6,975             | 0.0%                             | \$0.17                 | 19.2%                       | 481.3%                      | 647                                                | 16,175            | 0.0%                             | \$0.40                 | 44.5%                       | -10.6%                      | 1,454                         | 36,350                             |
| SCHECT.    | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                             | 0                                  |
| SHIAWASSEE | 0.2%                             | \$1.63                 | 22.4%                       | -29.3%                      | 3,590                                              | 89,750            | 0.2%                             | \$1.26                 | 17.2%                       | 3.6%                        | 7,772                                              | 194,300           | 0.2%                             | \$2.73                 | 37.3%                       | -17.3%                      | 20,813                        | 520,325                            |
| TUSCOLA    | 0.1%                             | \$1.05                 | 22.1%                       | 13.9%                       | 2,107                                              | 52,675            | 0.1%                             | \$0.92                 | 19.5%                       | -7.1%                       | 4,643                                              | 116,075           | 0.1%                             | \$2.04                 | 43.0%                       | 10.7%                       | 10,793                        | 269,825                            |
| VAN BUREN  | 0.1%                             | \$1.17                 | 22.2%                       | 35.4%                       | 4,462                                              | 111,550           | 0.2%                             | \$1.67                 | 31.6%                       | 9.8%                        | 3,831                                              | 95,775            | 0.1%                             | \$1.43                 | 27.1%                       | -10.2%                      | 14,126                        | 353,150                            |
| WASHTENAW  | 2.2%                             | \$5.06                 | 23.1%                       | -13.5%                      | 60,584                                             | 1,514,600         | 2.7%                             | \$5.72                 | 26.1%                       | -3.2%                       | 63,804                                             | 1,595,100         | 1.7%                             | \$6.02                 | 27.4%                       | -49.7%                      | 232,475                       | 5,811,875                          |
| WAYNE      | 21.0%                            | \$5.48                 | 26.0%                       | 12.8%                       | 435,981                                            | 10,899,525        | 19.1%                            | \$4.66                 | 22.1%                       | 7.1%                        | 697,687                                            | 17,442,175        | 18.9%                            | \$7.46                 | 35.3%                       | -0.6%                       | 1,974,312                     | 49,357,800                         |
| WEXFORD    | 0.4%                             | \$9.35                 | 22.1%                       | -3.6%                       | 10,935                                             | 273,375           | 0.5%                             | \$10.89                | 25.7%                       | 0.9%                        | 14,785                                             | 369,625           | 0.4%                             | \$14.72                | 34.8%                       | 3.0%                        | 42,512                        | 1,062,800                          |
| OUT/STATE  | 13.6%                            |                        | 22.1%                       | 53.1%                       | 327,975                                            | 8,199,375         | 14.4%                            |                        | 21.8%                       | 31.0%                       | 555,308                                            | 13,882,700        | 15.0%                            |                        | 37.0%                       | 36.6%                       | 1,501,320                     | 37,533,000                         |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)<br>84(2) | MEN'S<br>TO BOY'S<br>CLOTHING<br>SALES TAX<br>1984(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)<br>84(3) | MEN'S<br>TO BOY'S<br>CLOTHING<br>SALES TAX<br>1984(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|-------------------------------------|------------------------|-----------------------------|--------------------------|-------------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-------------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|-------------------------------|------------------------------------|
| TOTAL     | 100.0%                              |                        | 23.6%                       | 10.8%                    | 2,280,986                                             | 57,024,650        | 100.0%                              |                        | 22.0%                       | 9.1%                     | 3,691,512                                             | 92,287,800        | 100.0%                              |                        | 35.6%                       | 4.5%                     | 10,360,304                    | 259,007,600                        |
| COUNTY AV |                                     | \$5.71                 |                             |                          | 23,530                                                | 588,256           |                                     | \$5.27                 |                             |                          | 37,786                                                | 944,640           |                                     | \$8.47                 |                             |                          | 106,735                       | 2,668,369                          |

| COUNTY    | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>CAPITA<br>SALES YEAR | CHANGE<br>84(1) TO<br>85(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>CAPITA<br>SALES YEAR | CHANGE<br>84(2) TO<br>85(2) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>CAPITA<br>SALES YEAR | CHANGE<br>84(3) TO<br>85(3) |
|-----------|----------------------------------------------------|-------------------|----------------------------------|--------------|---------------------------------------------|-----------------------------|----------------------------------------------------|-------------------|----------------------------------|--------------|---------------------------------------------|-----------------------------|----------------------------------------------------|-------------------|----------------------------------|--------------|---------------------------------------------|-----------------------------|
| ALCONA    | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         |
| ALGER     | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         |
| ALLEGAN   | 5,122                                              | 128,050           | 0.3%                             | \$1.57       | 16.3%                                       | 0.7%                        | 7,225                                              | 180,625           | 0.3%                             | \$2.21       | 23.0%                                       | 1.6%                        | 11,102                                             | 277,550           | 0.5%                             | \$3.40       | 35.3%                                       | 4.1%                        |
| ALPENA    | 2,356                                              | 58,900            | 0.1%                             | \$1.82       | 19.6%                                       | -7.3%                       | 2,433                                              | 60,825            | 0.1%                             | \$1.88       | 20.2%                                       | -16.9%                      | 2,700                                              | 67,500            | 0.1%                             | \$2.09       | 22.4%                                       | -18.2%                      |
| ANTRIM    | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | -100.0%                     | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | -100.0%                     | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         |
| ARENAC    | 1,135                                              | 28,375            | 0.1%                             | \$1.93       | 17.6%                                       | -22.6%                      | 1,433                                              | 35,825            | 0.1%                             | \$2.44       | 22.2%                                       | -0.5%                       | 1,752                                              | 43,800            | 0.1%                             | \$2.98       | 27.1%                                       | 7.2%                        |
| BARAGA    | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         |
| BARRY     | 1,387                                              | 34,675            | 0.1%                             | \$0.76       | 18.3%                                       | 0.1%                        | 1,853                                              | 46,325            | 0.1%                             | \$1.01       | 24.5%                                       | 17.0%                       | 1,781                                              | 44,525            | 0.1%                             | \$0.97       | 23.6%                                       | 6.0%                        |
| BAY       | 660                                                | 16,500            | 0.0%                             | \$0.14       | 24.9%                                       | -61.5%                      | 654                                                | 16,350            | 0.0%                             | \$0.14       | 24.7%                                       | -44.1%                      | 518                                                | 12,950            | 0.0%                             | \$0.11       | 19.5%                                       | -43.3%                      |
| BENZIE    | 1,533                                              | 38,325            | 0.1%                             | \$3.42       | 15.4%                                       | 7.3%                        | 1,992                                              | 49,800            | 0.1%                             | \$4.44       | 20.1%                                       | 1.6%                        | 4,059                                              | 101,475           | 0.2%                             | \$9.06       | 40.9%                                       | 54.1%                       |
| BERRIEN   | 25,848                                             | 646,200           | 1.3%                             | \$3.77       | 18.9%                                       | -6.4%                       | 34,440                                             | 861,000           | 1.4%                             | \$5.03       | 25.2%                                       | 5.3%                        | 29,010                                             | 725,250           | 1.2%                             | \$4.23       | 21.2%                                       | -9.7%                       |
| BRANCH    | 3,242                                              | 81,050            | 0.2%                             | \$2.02       | 20.2%                                       | 1.2%                        | 4,015                                              | 100,375           | 0.2%                             | \$2.50       | 25.0%                                       | -7.3%                       | 4,131                                              | 103,275           | 0.2%                             | \$2.57       | 25.7%                                       | -10.1%                      |
| CALHOUN   | 3,604                                              | 90,100            | 0.2%                             | \$0.64       | 31.4%                                       | 11.0%                       | 3,699                                              | 92,475            | 0.2%                             | \$0.65       | 32.2%                                       | 4.3%                        | 1,528                                              | 38,200            | 0.1%                             | \$0.27       | 13.3%                                       | -62.3%                      |
| CASS      | 1,204                                              | 30,100            | 0.1%                             | \$0.61       | 19.1%                                       | -19.1%                      | 1,324                                              | 33,100            | 0.1%                             | \$0.67       | 21.0%                                       | 11.8%                       | 1,426                                              | 35,650            | 0.1%                             | \$0.72       | 22.6%                                       | -17.2%                      |
| CHARLVX.  | 0                                                  | 0                 | 0.0%                             | \$0.00       | 0.0%                                        | ERR                         | 154                                                | 3,850             | 0.0%                             | \$0.19       | 12.4%                                       | ERR                         | 1,086                                              | 27,150            | 0.0%                             | \$1.36       | 87.6%                                       | ERR                         |
| CHEBOYGAN | 1,594                                              | 39,850            | 0.1%                             | \$1.93       | 18.7%                                       | 1.7%                        | 1,769                                              | 44,225            | 0.1%                             | \$2.14       | 20.8%                                       | 11.3%                       | 2,440                                              | 61,000            | 0.1%                             | \$2.95       | 28.7%                                       | -6.3%                       |
| CHIPPewa  | 1,765                                              | 44,125            | 0.1%                             | \$1.52       | 17.4%                                       | -22.1%                      | 2,217                                              | 55,425            | 0.1%                             | \$1.91       | 21.9%                                       | -18.8%                      | 2,841                                              | 71,025            | 0.1%                             | \$2.45       | 28.1%                                       | 6.7%                        |
| CLARE     | 2,813                                              | 70,325            | 0.1%                             | \$2.95       | 19.7%                                       | -1.8%                       | 3,245                                              | 81,125            | 0.1%                             | \$3.41       | 22.8%                                       | -6.4%                       | 3,439                                              | 85,975            | 0.1%                             | \$3.61       | 24.1%                                       | -6.5%                       |
| CLINTON   | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         |
| CRAWFORD  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         |
| DELTA     | 5,165                                              | 129,125           | 0.3%                             | \$3.32       | 19.4%                                       | 61.8%                       | 5,227                                              | 130,675           | 0.2%                             | \$3.36       | 19.7%                                       | 39.7%                       | 4,512                                              | 112,800           | 0.2%                             | \$2.90       | 17.0%                                       | -14.6%                      |
| DICKINSON | 7,147                                              | 178,675           | 0.4%                             | \$7.05       | 17.4%                                       | -6.9%                       | 8,125                                              | 203,125           | 0.3%                             | \$8.02       | 19.8%                                       | -12.8%                      | 9,961                                              | 249,025           | 0.4%                             | \$9.83       | 24.2%                                       | 9.3%                        |
| EATON     | 5,966                                              | 149,150           | 0.3%                             | \$1.69       | 18.6%                                       | 70.1%                       | 7,683                                              | 192,075           | 0.3%                             | \$2.17       | 23.9%                                       | 77.5%                       | 6,346                                              | 158,650           | 0.3%                             | \$1.80       | 19.8%                                       | 27.3%                       |
| EMMET     | 210                                                | 5,250             | 0.0%                             | \$0.23       | 6.5%                                        | ERR                         | 671                                                | 16,775            | 0.0%                             | \$0.73       | 20.9%                                       | 7000.0%                     | 1,247                                              | 31,175            | 0.1%                             | \$1.36       | 38.8%                                       | 56.5%                       |
| GENESSE   | 69,894                                             | 1,747,350         | 3.6%                             | \$3.88       | 20.2%                                       | -5.8%                       | 84,478                                             | 2,111,950         | 3.5%                             | \$4.69       | 24.4%                                       | -3.5%                       | 68,676                                             | 1,716,900         | 2.9%                             | \$3.81       | 19.8%                                       | -4.2%                       |
| GLADWIN   | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                                         | ERR                         |
| GOGEBIC   | 294                                                | 7,350             | 0.0%                             | \$0.37       | 9.9%                                        | -46.0%                      | 726                                                | 18,150            | 0.0%                             | \$0.92       | 24.4%                                       | ERR                         | 662                                                | 16,550            | 0.0%                             | \$0.84       | 22.3%                                       | ERR                         |
| GR. TRAV. | 16,100                                             | 402,500           | 0.8%                             | \$7.33       | 17.7%                                       | 8.7%                        | 21,199                                             | 529,975           | 0.9%                             | \$9.65       | 23.2%                                       | 24.7%                       | 27,167                                             | 679,175           | 1.1%                             | \$12.37      | 29.8%                                       | -16.1%                      |

| COUNTY    | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|----------------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|
| GRATOIT   | 2,678                                              | 66,950            | 0.1%                                | \$1.66       | 18.9%                       | 27.6%                      | 3,079                                              | 76,975            | 0.1%                                | \$1.90       | 21.7%                       | 5.0%                       | 2,946                                              | 73,650            | 0.1%                                | \$1.82       | 20.8%                       | 30.6%                      |
| HILLSDALE | 2,663                                              | 66,575            | 0.1%                                | \$1.58       | 14.9%                       | -31.9%                     | 3,737                                              | 93,425            | 0.2%                                | \$2.22       | 20.9%                       | 14.4%                      | 4,388                                              | 109,700           | 0.2%                                | \$2.61       | 24.5%                       | -9.7%                      |
| HOUGHTON  | 1,816                                              | 45,400            | 0.1%                                | \$1.20       | 21.7%                       | -10.9%                     | 1,937                                              | 48,425            | 0.1%                                | \$1.28       | 23.1%                       | -12.5%                     | 2,578                                              | 64,150            | 0.1%                                | \$1.70       | 30.8%                       | 2.5%                       |
| MURON     | 2,327                                              | 58,175            | 0.1%                                | \$1.60       | 15.2%                       | 9.4%                       | 3,868                                              | 96,700            | 0.2%                                | \$2.65       | 25.3%                       | 20.3%                      | 3,914                                              | 97,850            | 0.2%                                | \$2.68       | 25.6%                       | 18.4%                      |
| INGHAM    | 41,686                                             | 1,042,150         | 2.1%                                | \$3.78       | 14.5%                       | -25.1%                     | 62,106                                             | 1,552,650         | 2.6%                                | \$5.64       | 21.6%                       | -3.7%                      | 89,272                                             | 2,231,800         | 3.8%                                | \$8.10       | 31.0%                       | 51.6%                      |
| IONIA     | 2,016                                              | 50,400            | 0.1%                                | \$0.97       | 9.4%                        | -9.3%                      | 5,707                                              | 142,675           | 0.2%                                | \$2.75       | 26.7%                       | 143.2%                     | 2,793                                              | 69,825            | 0.1%                                | \$1.35       | 13.1%                       | 23.3%                      |
| IOSCO     | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |
| IRON      | 1,528                                              | 38,200            | 0.1%                                | \$2.80       | 18.5%                       | -1.6%                      | 1,648                                              | 41,200            | 0.1%                                | \$3.02       | 20.0%                       | -15.5%                     | 1,989                                              | 49,725            | 0.1%                                | \$3.65       | 24.1%                       | -7.9%                      |
| ISABELLA  | 5,271                                              | 131,775           | 0.3%                                | \$2.44       | 21.0%                       | 19.3%                      | 5,775                                              | 144,375           | 0.2%                                | \$2.67       | 23.0%                       | -5.2%                      | 6,300                                              | 157,500           | 0.3%                                | \$2.91       | 25.1%                       | 3.1%                       |
| JACKSON   | 16,595                                             | 414,875           | 0.8%                                | \$2.74       | 19.7%                       | -12.8%                     | 19,896                                             | 497,400           | 0.8%                                | \$3.28       | 23.6%                       | -13.2%                     | 17,532                                             | 438,300           | 0.7%                                | \$2.89       | 20.8%                       | -14.2%                     |
| KALAMAZOO | 118,085                                            | 2,952,125         | 6.0%                                | \$13.90      | 19.9%                       | 7.8%                       | 124,586                                            | 3,114,650         | 5.2%                                | \$14.67      | 21.0%                       | 8.5%                       | 151,104                                            | 3,777,600         | 6.4%                                | \$17.79      | 25.5%                       | 5.8%                       |
| KALKASKA  | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |
| KENT      | 80,869                                             | 2,021,725         | 4.1%                                | \$4.55       | 19.4%                       | 13.8%                      | 95,705                                             | 2,392,625         | 4.0%                                | \$5.38       | 23.0%                       | 8.3%                       | 99,170                                             | 2,479,250         | 4.2%                                | \$5.58       | 23.8%                       | 15.9%                      |
| KEWEENAW  | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |
| LAKE      | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |
| LAPEER    | 2,629                                              | 65,725            | 0.1%                                | \$0.94       | 20.7%                       | 29.4%                      | 2,310                                              | 57,750            | 0.1%                                | \$0.82       | 18.2%                       | -13.9%                     | 2,854                                              | 71,350            | 0.1%                                | \$1.02       | 22.5%                       | -4.5%                      |
| LEELANAU  | 0                                                  | 0                 | 0.0%                                | \$0.00       | 0.0%                        | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | 0.0%                        | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | 0.0%                        | ERR                        |
| LENAMEE   | 7,280                                              | 182,000           | 0.4%                                | \$2.02       | 25.4%                       | -14.1%                     | 9,624                                              | 240,600           | 0.4%                                | \$2.67       | 33.5%                       | 26.3%                      | 10,603                                             | 265,075           | 0.4%                                | \$2.95       | 37.0%                       | 35.3%                      |
| LIV.      | 2,528                                              | 63,200            | 0.1%                                | \$0.63       | 14.4%                       | 0.8%                       | 4,664                                              | 116,600           | 0.2%                                | \$1.16       | 26.5%                       | 29.0%                      | 3,515                                              | 87,875            | 0.1%                                | \$0.88       | 20.0%                       | 33.0%                      |
| LUCE      | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |
| MACKINAC  | 0                                                  | 0                 | 0.0%                                | \$0.00       | 0.0%                        | ERR                        | 242                                                | 6,050             | 0.0%                                | \$0.59       | 16.0%                       | 10.5%                      | 1,267                                              | 31,675            | 0.1%                                | \$3.11       | 84.0%                       | -9.8%                      |
| MACOMB    | 152,793                                            | 3,819,825         | 7.8%                                | \$5.50       | 19.9%                       | 15.8%                      | 180,805                                            | 4,520,125         | 7.6%                                | \$6.51       | 23.6%                       | -19.6%                     | 163,491                                            | 4,087,275         | 6.9%                                | \$5.88       | 21.3%                       | -16.9%                     |
| MANISTEE  | 3,699                                              | 92,475            | 0.2%                                | \$4.02       | 19.8%                       | 13.9%                      | 4,158                                              | 103,950           | 0.2%                                | \$4.52       | 22.3%                       | -7.1%                      | 4,825                                              | 120,625           | 0.2%                                | \$5.24       | 25.9%                       | -3.9%                      |
| MARQUETTE | 823                                                | 20,575            | 0.0%                                | \$0.28       | 19.4%                       | 10.8%                      | 1,296                                              | 32,400            | 0.1%                                | \$0.44       | 30.5%                       | 6.9%                       | 786                                                | 19,650            | 0.0%                                | \$0.27       | 18.5%                       | -24.7%                     |
| MASON     | 6,173                                              | 154,325           | 0.3%                                | \$5.85       | 20.5%                       | 37.8%                      | 6,510                                              | 162,750           | 0.3%                                | \$6.17       | 21.6%                       | -14.0%                     | 8,090                                              | 202,250           | 0.3%                                | \$7.67       | 26.8%                       | -13.7%                     |
| MECOSTA   | 4,515                                              | 112,875           | 0.2%                                | \$3.05       | 19.8%                       | 3.0%                       | 7,587                                              | 189,675           | 0.3%                                | \$5.13       | 33.3%                       | 78.0%                      | 4,437                                              | 110,925           | 0.2%                                | \$3.00       | 19.5%                       | -31.7%                     |
| MENOMINEE | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |
| MIDLAND   | 33,565                                             | 839,125           | 1.7%                                | \$11.40      | 22.8%                       | 0.5%                       | 33,398                                             | 834,950           | 1.4%                                | \$11.35      | 22.7%                       | -2.0%                      | 33,234                                             | 830,850           | 1.4%                                | \$11.29      | 22.6%                       | -5.4%                      |

| COUNTY     | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|
| MISSAUKEE  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        |
| MONROE     | 6,686                                              | 167,150           | 0.3%                                | \$1.24                 | 18.9%                       | 2.8%                       | 8,557                                              | 213,925           | 0.4%                                | \$1.59                 | 24.2%                       | 1.3%                       | 7,854                                              | 196,350           | 0.3%                                | \$1.46                 | 22.2%                       | 13.6%                      |
| MONTCALM   | 105                                                | 2,625             | 0.0%                                | \$0.06                 | 100.0%                      | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                    |
| MONTH.     | 269                                                | 6,725             | 0.0%                                | \$0.90                 | 15.0%                       | 20.6%                      | 432                                                | 12,050            | 0.0%                                | \$1.61                 | 26.8%                       | -2.6%                      | 642                                                | 16,050            | 0.0%                                | \$2.14                 | 35.7%                       | -7.6%                      |
| MUSKEGON   | 21,754                                             | 543,850           | 1.1%                                | \$3.45                 | 19.3%                       | -1.6%                      | 26,078                                             | 651,950           | 1.1%                                | \$4.14                 | 23.2%                       | 4.1%                       | 25,133                                             | 628,325           | 1.1%                                | \$3.99                 | 22.3%                       | 0.6%                       |
| NEWAYGO    | 8,913                                              | 222,825           | 0.5%                                | \$6.38                 | 18.5%                       | 3.3%                       | 9,708                                              | 242,700           | 0.4%                                | \$6.95                 | 20.2%                       | -2.2%                      | 12,918                                             | 322,950           | 0.5%                                | \$9.25                 | 26.9%                       | 7.0%                       |
| OAKLAND    | 467,739                                            | 11,693,475        | 23.8%                               | \$11.56                | 19.4%                       | -2.5%                      | 567,602                                            | 14,190,050        | 23.7%                               | \$14.02                | 23.6%                       | -0.7%                      | 529,273                                            | 13,231,825        | 22.3%                               | \$13.08                | 22.0%                       | 11.2%                      |
| OCEANA     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        |
| OGEAW      | 773                                                | 19,325            | 0.0%                                | \$1.18                 | 15.4%                       | -20.8%                     | 1,124                                              | 28,100            | 0.0%                                | \$1.71                 | 22.4%                       | -23.8%                     | 1,380                                              | 34,500            | 0.1%                                | \$2.10                 | 27.5%                       | 4.3%                       |
| ONTONAGON  | 1,461                                              | 36,525            | 0.1%                                | \$3.70                 | 16.4%                       | 3.3%                       | 2,244                                              | 56,100            | 0.1%                                | \$5.69                 | 25.1%                       | 9.5%                       | 2,352                                              | 58,800            | 0.1%                                | \$5.96                 | 26.3%                       | 11.6%                      |
| OSCEOLA    | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        |
| OSCODA     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        |
| OTSEGO     | 1,202                                              | 30,050            | 0.1%                                | \$2.00                 | 18.8%                       | 1.9%                       | 1,389                                              | 34,725            | 0.1%                                | \$2.32                 | 21.7%                       | -5.7%                      | 1,736                                              | 43,400            | 0.1%                                | \$2.89                 | 27.1%                       | -11.2%                     |
| OTTAWA     | 31,962                                             | 799,050           | 1.6%                                | \$5.08                 | 21.0%                       | -1.2%                      | 32,602                                             | 815,050           | 1.4%                                | \$5.19                 | 21.4%                       | 9.1%                       | 42,446                                             | 1,061,150         | 1.8%                                | \$6.75                 | 27.9%                       | 11.9%                      |
| PRES. IS.  | 1,156                                              | 28,900            | 0.1%                                | \$2.03                 | 16.6%                       | -5.9%                      | 1,414                                              | 35,350            | 0.1%                                | \$2.48                 | 20.3%                       | -10.1%                     | 1,872                                              | 46,800            | 0.1%                                | \$3.28                 | 26.9%                       | 18.7%                      |
| ROSCOMMON  | 1,385                                              | 34,625            | 0.1%                                | \$2.11                 | 11.6%                       | -7.0%                      | 2,594                                              | 64,850            | 0.1%                                | \$3.96                 | 21.8%                       | -11.5%                     | 4,455                                              | 111,375           | 0.2%                                | \$6.80                 | 37.5%                       | 9.9%                       |
| SAGINAW    | 60,871                                             | 1,521,775         | 3.1%                                | \$6.67                 | 21.3%                       | 7.2%                       | 64,522                                             | 1,613,050         | 2.7%                                | \$7.07                 | 22.6%                       | 1.5%                       | 57,431                                             | 1,435,775         | 2.4%                                | \$6.30                 | 20.1%                       | 9.0%                       |
| ST. CLAIR  | 14,823                                             | 370,575           | 0.8%                                | \$2.67                 | 23.2%                       | 7.4%                       | 15,356                                             | 383,900           | 0.6%                                | \$2.77                 | 24.0%                       | 2.2%                       | 21,242                                             | 531,050           | 0.9%                                | \$3.83                 | 33.2%                       | 92.9%                      |
| ST. JOSEPH | 3,035                                              | 75,875            | 0.2%                                | \$1.35                 | 16.6%                       | -23.0%                     | 4,144                                              | 103,600           | 0.2%                                | \$1.85                 | 22.6%                       | -7.4%                      | 4,648                                              | 116,200           | 0.2%                                | \$2.07                 | 25.4%                       | -8.8%                      |
| SANILAC    | 384                                                | 9,600             | 0.0%                                | \$0.24                 | 100.0%                      | 93.9%                      | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                    | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                    |
| SCHCRFT.   | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        |
| SHIAWASSE  | 3,520                                              | 88,000            | 0.2%                                | \$1.24                 | 18.1%                       | -26.7%                     | 3,746                                              | 93,650            | 0.2%                                | \$1.32                 | 19.3%                       | -19.5%                     | 3,738                                              | 93,450            | 0.2%                                | \$1.31                 | 19.3%                       | 4.1%                       |
| TUSCOLA    | 1,669                                              | 41,725            | 0.1%                                | \$0.73                 | 13.5%                       | 0.4%                       | 2,919                                              | 72,975            | 0.1%                                | \$1.28                 | 23.6%                       | 22.6%                      | 2,928                                              | 73,200            | 0.1%                                | \$1.29                 | 23.7%                       | 39.0%                      |
| VAN BUREN  | 2,854                                              | 71,350            | 0.1%                                | \$1.07                 | 25.3%                       | 5.7%                       | 2,495                                              | 62,375            | 0.1%                                | \$0.93                 | 22.1%                       | -20.4%                     | 4,251                                              | 106,275           | 0.2%                                | \$1.59                 | 37.6%                       | -4.7%                      |
| WASHTENAW  | 42,204                                             | 1,055,100         | 2.1%                                | \$3.99                 | 18.8%                       | -22.6%                     | 50,141                                             | 1,253,525         | 2.1%                                | \$4.73                 | 22.4%                       | -6.4%                      | 49,382                                             | 1,234,550         | 2.1%                                | \$4.66                 | 22.0%                       | -18.5%                     |
| WAYNE      | 308,407                                            | 7,710,175         | 15.7%                               | \$3.30                 | 19.6%                       | -5.9%                      | 370,187                                            | 9,254,675         | 15.5%                               | \$3.96                 | 23.5%                       | -27.8%                     | 320,014                                            | 8,000,350         | 13.5%                               | \$3.42                 | 20.3%                       | -26.6%                     |
| WEXFORD    | 7,443                                              | 186,075           | 0.4%                                | \$7.41                 | 17.3%                       | 0.5%                       | 10,611                                             | 265,275           | 0.4%                                | \$10.57                | 24.6%                       | 13.1%                      | 10,965                                             | 274,125           | 0.5%                                | \$10.92                | 25.5%                       | 0.3%                       |
| OUT/STATE  | 331,155                                            | 8,278,875         | 16.8%                               |                        | 17.2%                       | 15.9%                      | 441,977                                            | 11,049,425        | 18.5%                               |                        | 23.0%                       | 33.0%                      | 469,240                                            | 11,731,000        | 19.8%                               |                        | 24.4%                       | 43.1%                      |



| COUNTY    | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | MEN'S<br>CLOTHING<br>SALES TAX<br>1985(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | MEN'S<br>CLOTHING<br>SALES TAX<br>1985(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|----------------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|-------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|-------------------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|
| TOTAL     | 1,966,348                                          | 49,158,700        | 100.0%                              |              | 19.0%                       | 1.4%                       | 2,393,092                                 | 59,827,300        | 100.0%                              |              | 23.2%                       | -2.2%                      | 2,375,372                                 | 59,384,300        | 100.0%                              |              | 23.0%                       | 4.1%                       |
| COUNTY AV | 19,701                                             | 492,528           |                                     | \$4.41       |                             |                            | 23,507                                    | 587,685           |                                     | \$5.27       |                             |                            | 22,965                                    | 574,136           |                                     | \$5.14       |                             |                            |

| COUNTY    | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX |
|-----------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|----------------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|----------------------------------|
| ALCONA    | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                             |
| ALGER     | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                             |
| ALLEGAN   | 8,029                                              | 200,725           | 0.2%                             | \$2.46                 | 25.5%                       | -12.1%                     | 31,478                 | 786,950                            | 5,706                                              | 142,650           | 0.3%                             | \$1.75                 | 17.2%                       | 11.4%                      | 7,158                                              | 178,950           | 0.3%                             |
| ALPENA    | 4,554                                              | 113,850           | 0.1%                             | \$3.52                 | 37.8%                       | -21.8%                     | 12,043                 | 301,075                            | 1,855                                              | 46,375            | 0.1%                             | \$1.44                 | 17.9%                       | -21.3%                     | 3,659                                              | 91,475            | 0.1%                             |
| ANTRIM    | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                             |
| ARENAC    | 2,136                                              | 53,400            | 0.1%                             | \$3.63                 | 33.1%                       | 5.1%                       | 6,456                  | 161,400                            | 1,056                                              | 26,400            | 0.1%                             | \$1.80                 | 18.2%                       | -7.0%                      | 1,252                                              | 31,300            | 0.1%                             |
| BARAGA    | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                             |
| BARRY     | 2,540                                              | 63,500            | 0.1%                             | \$1.39                 | 33.6%                       | -17.2%                     | 7,561                  | 189,025                            | 1,261                                              | 31,525            | 0.1%                             | \$0.69                 | 16.6%                       | -9.1%                      | 1,547                                              | 38,675            | 0.1%                             |
| BAY       | 821                                                | 20,525            | 0.0%                             | \$0.17                 | 30.9%                       | -48.7%                     | 2,653                  | 66,325                             | 341                                                | 8,525             | 0.0%                             | \$0.07                 | 18.3%                       | -48.3%                     | 949                                                | 23,725            | 0.0%                             |
| BENZIE    | 2,344                                              | 58,600            | 0.1%                             | \$5.23                 | 23.6%                       | 5.8%                       | 9,928                  | 248,200                            | 1,529                                              | 38,225            | 0.1%                             | \$3.41                 | 15.1%                       | -0.3%                      | 1,844                                              | 46,100            | 0.1%                             |
| BERRIEN   | 47,358                                             | 1,183,950         | 1.3%                             | \$6.91                 | 34.7%                       | -5.1%                      | 136,656                | 3,416,400                          | 23,633                                             | 590,825           | 1.2%                             | \$3.45                 | 16.8%                       | -8.6%                      | 32,249                                             | 806,225           | 1.3%                             |
| BRANCH    | 4,693                                              | 117,325           | 0.1%                             | \$2.92                 | 29.2%                       | -26.9%                     | 16,081                 | 402,025                            | 3,527                                              | 88,175            | 0.2%                             | \$2.19                 | 18.7%                       | 8.8%                       | 4,077                                              | 101,925           | 0.2%                             |
| CALHOUN   | 2,663                                              | 66,575            | 0.1%                             | \$0.47                 | 23.2%                       | -55.5%                     | 11,494                 | 287,350                            | 1,430                                              | 35,750            | 0.1%                             | \$0.25                 | 20.1%                       | -60.3%                     | 1,351                                              | 33,775            | 0.1%                             |
| CASS      | 2,356                                              | 58,900            | 0.1%                             | \$1.19                 | 37.3%                       | -4.9%                      | 6,310                  | 157,750                            | 1,127                                              | 28,175            | 0.1%                             | \$0.57                 | 16.9%                       | -6.4%                      | 1,514                                              | 37,850            | 0.1%                             |
| CHARLVX.  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | 0.0%                        | ERR                        | 1,240                  | 31,000                             | 64                                                 | 1,600             | 0.0%                             | \$0.08                 | 23.3%                       | ERR                        | 211                                                | 5,275             | 0.0%                             |
| CHEBOYGAN | 2,707                                              | 67,675            | 0.1%                             | \$3.28                 | 31.8%                       | -14.5%                     | 8,510                  | 212,750                            | 1,141                                              | 28,525            | 0.1%                             | \$1.38                 | 11.9%                       | -28.4%                     | 2,173                                              | 54,325            | 0.1%                             |
| CHIPPewa  | 3,303                                              | 82,575            | 0.1%                             | \$2.84                 | 32.6%                       | -23.3%                     | 10,126                 | 253,150                            | 1,930                                              | 48,250            | 0.1%                             | \$1.66                 | 23.8%                       | 9.3%                       | 1,758                                              | 43,950            | 0.1%                             |
| CLARE     | 4,747                                              | 118,675           | 0.1%                             | \$4.98                 | 33.3%                       | -5.7%                      | 14,244                 | 356,100                            | 1,690                                              | 42,250            | 0.1%                             | \$1.77                 | 18.3%                       | -39.9%                     | 2,054                                              | 51,350            | 0.1%                             |
| CLINTON   | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                             |
| CRAWFORD  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                             |
| DELTA     | 11,696                                             | 292,400           | 0.3%                             | \$7.51                 | 44.0%                       | -3.7%                      | 26,600                 | 665,000                            | 4,097                                              | 102,425           | 0.2%                             | \$2.63                 | 22.4%                       | -20.7%                     | 2,688                                              | 67,200            | 0.1%                             |
| DICKINSON | 15,905                                             | 397,625           | 0.4%                             | \$15.69                | 38.7%                       | 15.4%                      | 41,138                 | 1,028,450                          | 6,537                                              | 163,425           | 0.3%                             | \$6.45                 | 13.2%                       | -8.5%                      | 10,939                                             | 273,475           | 0.4%                             |
| EATON     | 12,120                                             | 303,000           | 0.3%                             | \$3.43                 | 37.7%                       | 1.4%                       | 32,115                 | 802,875                            | 5,395                                              | 134,875           | 0.3%                             | \$1.53                 | 17.0%                       | -9.6%                      | 7,641                                              | 191,025           | 0.3%                             |
| EMMET     | 1,090                                              | 27,250            | 0.0%                             | \$1.19                 | 33.9%                       | 34.4%                      | 3,218                  | 80,450                             | 186                                                | 4,650             | 0.0%                             | \$0.20                 | 3.4%                        | -11.4%                     | 1,115                                              | 27,875            | 0.0%                             |
| GENESSE   | 123,126                                            | 3,078,150         | 3.4%                             | \$6.83                 | 35.6%                       | -0.8%                      | 346,174                | 8,654,350                          | 69,057                                             | 1,726,425         | 3.5%                             | \$3.83                 | 19.5%                       | -1.2%                      | 88,009                                             | 2,200,225         | 3.6%                             |
| GLADWIN   | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                             |
| GOGEbic   | 1,288                                              | 32,200            | 0.0%                             | \$1.64                 | 43.4%                       | 146.7%                     | 2,970                  | 74,250                             | 610                                                | 15,250            | 0.0%                             | \$0.77                 | 14.3%                       | 107.5%                     | 837                                                | 20,925            | 0.0%                             |
| GR. TRAV. | 26,716                                             | 667,900           | 0.7%                             | \$12.17                | 29.3%                       | -1.7%                      | 91,182                 | 2,279,550                          | 15,186                                             | 379,650           | 0.8%                             | \$6.92                 | 16.5%                       | -5.7%                      | 19,647                                             | 491,175           | 0.8%                             |

| COUNTY    | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>85(1)to<br>86(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX |
|-----------|----------------------------------------------------|-------------------|----------------------------------|--------------|-----------------------------------|----------------------------|------------------------|------------------------------------|----------------------------------------------------|-------------------|----------------------------------|--------------|-----------------------------------|----------------------------|----------------------------------------------------|-------------------|----------------------------------|
| GRATOIT   | 5,455                                              | 136,375           | 0.2%                             | \$3.37       | 38.5%                             | 12.4%                      | 14,158                 | 353,950                            | 2,732                                              | 68,300            | 0.1%                             | \$1.69       | 18.2%                             | 2.0%                       | 3,812                                              | 95,300            | 0.2%                             |
| HILLSDALE | 7,095                                              | 177,375           | 0.2%                             | \$4.22       | 39.7%                             | 47.1%                      | 17,883                 | 447,075                            | 3,669                                              | 91,725            | 0.2%                             | \$2.18       | 24.7%                             | 37.8%                      | 3,108                                              | 77,700            | 0.1%                             |
| HOUGHTON  | 2,048                                              | 51,200            | 0.1%                             | \$1.35       | 24.4%                             | -2.9%                      | 8,379                  | 209,475                            | 1,883                                              | 47,075            | 0.1%                             | \$1.24       | 49.0%                             | 3.7%                       | 1,958                                              | 48,950            | 0.1%                             |
| MUROM     | 5,178                                              | 129,450           | 0.1%                             | \$3.55       | 33.9%                             | 11.9%                      | 15,287                 | 382,175                            | 2,239                                              | 55,975            | 0.1%                             | \$1.54       | 13.6%                             | -3.8%                      | 3,786                                              | 94,650            | 0.2%                             |
| INGHAM    | 94,875                                             | 2,371,875         | 2.6%                             | \$8.61       | 32.9%                             | -0.8%                      | 287,939                | 7,198,475                          | 54,251                                             | 1,356,275         | 2.7%                             | \$4.92       | 18.0%                             | 30.1%                      | 67,905                                             | 1,697,625         | 2.8%                             |
| IONIA     | 10,828                                             | 270,700           | 0.3%                             | \$5.22       | 50.7%                             | 219.6%                     | 21,344                 | 533,600                            | 962                                                | 24,050            | 0.0%                             | \$0.46       | 13.4%                             | -52.3%                     | 1,392                                              | 34,800            | 0.1%                             |
| IOSCO     | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                                  | 0                 | 0.0%                             |
| IRON      | 3,092                                              | 77,300            | 0.1%                             | \$5.67       | 37.4%                             | -7.5%                      | 8,257                  | 206,425                            | 1,349                                              | 33,725            | 0.1%                             | \$2.47       | 17.6%                             | -11.7%                     | 1,422                                              | 35,550            | 0.1%                             |
| ISABELLA  | 7,801                                              | 195,025           | 0.2%                             | \$3.60       | 31.0%                             | -15.3%                     | 25,147                 | 628,675                            | 3,895                                              | 97,375            | 0.2%                             | \$1.80       | 13.9%                             | -26.1%                     | 9,428                                              | 235,700           | 0.4%                             |
| JACKSON   | 30,342                                             | 758,550           | 0.8%                             | \$5.01       | 36.0%                             | -11.3%                     | 84,365                 | 2,109,125                          | 15,945                                             | 398,625           | 0.8%                             | \$2.63       | 19.1%                             | -3.9%                      | 20,177                                             | 504,425           | 0.8%                             |
| KALAMAZOO | 198,628                                            | 4,965,700         | 5.5%                             | \$23.38      | 33.5%                             | 7.4%                       | 592,403                | 14,810,075                         | 126,253                                            | 3,156,325         | 6.4%                             | \$14.86      | 20.7%                             | 6.9%                       | 131,274                                            | 3,281,850         | 5.3%                             |
| KALKASKA  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                                  | 0                 | 0.0%                             |
| KENT      | 141,146                                            | 3,528,650         | 3.9%                             | \$7.94       | 33.9%                             | 0.4%                       | 416,890                | 10,422,250                         | 78,393                                             | 1,959,825         | 4.0%                             | \$4.41       | 18.1%                             | -3.1%                      | 96,515                                             | 2,412,875         | 3.9%                             |
| KEWEENAW  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                                  | 0                 | 0.0%                             |
| LAKE      | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                                  | 0                 | 0.0%                             |
| LAPEER    | 4,892                                              | 122,300           | 0.1%                             | \$1.75       | 38.6%                             | -12.9%                     | 12,685                 | 317,125                            | 2,400                                              | 60,000            | 0.1%                             | \$0.86       | 20.9%                             | -8.7%                      | 1,964                                              | 49,100            | 0.1%                             |
| LEELANAU  | 386                                                | 9,650             | 0.0%                             | \$0.69       | 100.0%                            | ERR                        | 386                    | 9,650                              | 0                                                  | 0                 | 0.0%                             | \$0.00       | 0.0%                              | ERR                        | 719                                                | 17,975            | 0.0%                             |
| LENAAWEE  | 1,182                                              | 29,550            | 0.0%                             | \$0.33       | 4.1%                              | -92.9%                     | 28,689                 | 717,225                            | 6,597                                              | 164,925           | 0.3%                             | \$1.83       | 18.2%                             | -9.4%                      | 9,272                                              | 231,800           | 0.4%                             |
| LIV.      | 6,878                                              | 171,950           | 0.2%                             | \$1.71       | 39.1%                             | 5.8%                       | 17,585                 | 439,625                            | 2,326                                              | 58,150            | 0.1%                             | \$0.58       | 13.6%                             | -8.0%                      | 3,739                                              | 93,475            | 0.2%                             |
| LUCE      | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                                  | 0                 | 0.0%                             |
| MACKINAC  | 0                                                  | 0                 | 0.0%                             | \$0.00       | 0.0%                              | -100.0%                    | 1,509                  | 37,725                             | 0                                                  | 0                 | 0.0%                             | \$0.00       | 0.0%                              | ERR                        | 218                                                | 5,450             | 0.0%                             |
| MACOMB    | 269,514                                            | 6,737,850         | 7.5%                             | \$9.70       | 35.2%                             | -15.9%                     | 766,603                | 19,165,075                         | 110,345                                            | 2,758,625         | 5.6%                             | \$3.97       | 15.3%                             | -27.8%                     | 143,249                                            | 3,581,225         | 5.8%                             |
| MANISTEE  | 5,958                                              | 148,950           | 0.2%                             | \$6.47       | 32.0%                             | -2.9%                      | 18,640                 | 466,000                            | 3,081                                              | 77,025            | 0.2%                             | \$3.35       | 17.1%                             | -16.7%                     | 3,765                                              | 94,125            | 0.2%                             |
| MARQUETTE | 1,343                                              | 33,575            | 0.0%                             | \$0.45       | 31.6%                             | -16.5%                     | 4,248                  | 106,200                            | 533                                                | 13,325            | 0.0%                             | \$0.18       | 10.8%                             | -35.2%                     | 966                                                | 24,150            | 0.0%                             |
| MASON     | 9,411                                              | 235,275           | 0.3%                             | \$8.92       | 31.2%                             | -13.1%                     | 30,184                 | 754,600                            | 5,154                                              | 128,850           | 0.3%                             | \$4.89       | 18.4%                             | -16.5%                     | 5,999                                              | 149,975           | 0.2%                             |
| MECOSTA   | 6,241                                              | 156,025           | 0.2%                             | \$4.22       | 27.4%                             | -11.3%                     | 22,780                 | 569,500                            | 4,105                                              | 102,625           | 0.2%                             | \$2.78       | 19.6%                             | -9.1%                      | 4,285                                              | 107,125           | 0.2%                             |
| MENOMINEE | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                                                  | 0                 | 0.0%                             |
| MIDLAND   | 46,985                                             | 1,174,625         | 1.3%                             | \$15.96      | 31.9%                             | -13.4%                     | 147,182                | 3,679,550                          | 27,210                                             | 680,250           | 1.4%                             | \$9.25       | 21.7%                             | -18.9%                     | 27,687                                             | 692,175           | 1.1%                             |

| COUNTY     | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|----------------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|-------------------------------------|
| MISSAUKEE  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                |
| MONROE     | 12,261                                             | 306,525           | 0.3%                                | \$2.28                 | 34.7%                       | 4.5%                       | 35,358                 | 883,950                            | 7,021                                              | 175,525           | 0.4%                                | \$1.30                 | 21.2%                       | 5.0%                       | 8,178                                              | 204,450           | 0.3%                                |
| MONTCALM   | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 105                    | 2,625                              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | -100.0%                    | 0                                                  | 0                 | 0.0%                                |
| MONTH.     | 405                                                | 10,125            | 0.0%                                | \$1.35                 | 22.5%                       | 17.4%                      | 1,798                  | 44,950                             | 140                                                | 3,500             | 0.0%                                | \$0.47                 | 9.0%                        | -48.0%                     | 368                                                | 9,200             | 0.0%                                |
| MUSKEGON   | 39,495                                             | 987,375           | 1.1%                                | \$6.27                 | 35.1%                       | -4.7%                      | 112,460                | 2,811,500                          | 22,117                                             | 552,925           | 1.1%                                | \$3.51                 | 18.4%                       | 1.7%                       | 25,224                                             | 630,600           | 1.0%                                |
| NEWAYGO    | 16,531                                             | 413,275           | 0.5%                                | \$11.84                | 34.4%                       | -7.2%                      | 48,070                 | 1,201,750                          | 8,836                                              | 220,900           | 0.4%                                | \$6.33                 | 17.7%                       | -0.9%                      | 10,360                                             | 259,000           | 0.4%                                |
| OAKLAND    | 843,976                                            | 21,099,400        | 23.5%                               | \$20.85                | 35.0%                       | -3.4%                      | 2,408,590              | 60,214,750                         | 503,949                                            | 12,598,725        | 25.4%                               | \$12.45                | 20.8%                       | 7.7%                       | 580,114                                            | 14,502,850        | 23.6%                               |
| OCEANA     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                |
| OGEAW      | 1,747                                              | 43,675            | 0.0%                                | \$2.66                 | 34.8%                       | -13.4%                     | 5,024                  | 125,600                            | 688                                                | 17,200            | 0.0%                                | \$1.05                 | 13.2%                       | -11.0%                     | 1,015                                              | 25,375            | 0.0%                                |
| ONTONAGON  | 2,870                                              | 71,750            | 0.1%                                | \$7.28                 | 32.1%                       | -2.0%                      | 8,927                  | 223,175                            | 1,593                                              | 39,825            | 0.1%                                | \$4.04                 | 16.8%                       | 9.0%                       | 2,412                                              | 60,300            | 0.1%                                |
| OSCEOLA    | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                |
| OSCODA     | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                |
| OTSEGO     | 2,071                                              | 51,775            | 0.1%                                | \$3.45                 | 32.4%                       | -11.7%                     | 6,398                  | 159,950                            | 557                                                | 13,925            | 0.0%                                | \$0.93                 | 100.0%                      | -53.7%                     | 0                                                  | 0                 | 0.0%                                |
| OTTAWA     | 45,158                                             | 1,128,950         | 1.3%                                | \$7.18                 | 29.7%                       | -0.6%                      | 152,168                | 3,804,200                          | 31,269                                             | 781,725           | 1.6%                                | \$4.97                 | 20.6%                       | -2.2%                      | 27,349                                             | 683,725           | 1.1%                                |
| PRES. IS.  | 2,524                                              | 63,100            | 0.1%                                | \$4.42                 | 36.2%                       | -3.1%                      | 6,966                  | 174,150                            | 1,101                                              | 27,525            | 0.1%                                | \$1.93                 | 14.5%                       | -4.8%                      | 1,451                                              | 36,275            | 0.1%                                |
| ROSCOMMON  | 3,460                                              | 86,500            | 0.1%                                | \$5.28                 | 29.1%                       | -10.5%                     | 11,894                 | 297,350                            | 1,347                                              | 33,675            | 0.1%                                | \$2.06                 | 12.0%                       | -2.7%                      | 2,593                                              | 64,825            | 0.1%                                |
| SAGINAW    | 102,414                                            | 2,560,350         | 2.8%                                | \$11.23                | 35.9%                       | 1.6%                       | 285,238                | 7,130,950                          | 60,052                                             | 1,501,300         | 3.0%                                | \$6.58                 | 19.7%                       | -1.3%                      | 72,261                                             | 1,806,525         | 2.9%                                |
| ST. CLAIR  | 12,592                                             | 314,800           | 0.3%                                | \$2.27                 | 19.7%                       | -45.3%                     | 64,013                 | 1,600,325                          | 4,028                                              | 100,700           | 0.2%                                | \$0.73                 | 10.5%                       | -72.8%                     | 9,313                                              | 232,825           | 0.4%                                |
| ST. JOSEPH | 6,472                                              | 161,800           | 0.2%                                | \$2.89                 | 35.4%                       | 4.5%                       | 18,299                 | 457,475                            | 4,113                                              | 102,825           | 0.2%                                | \$1.83                 | 21.3%                       | 35.5%                      | 4,585                                              | 114,625           | 0.2%                                |
| SANILAC    | 0                                                  | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                    | 384                    | 9,600                              | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | -100.0%                    | 0                                                  | 0                 | 0.0%                                |
| SCHCRFT.   | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                                                  | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                                                  | 0                 | 0.0%                                |
| SHIAWASSE  | 8,409                                              | 210,225           | 0.2%                                | \$2.96                 | 43.3%                       | 8.2%                       | 19,413                 | 485,325                            | 3,696                                              | 92,400            | 0.2%                                | \$1.30                 | 69.4%                       | 5.0%                       | 707                                                | 17,675            | 0.0%                                |
| TUSCOLA    | 4,856                                              | 121,400           | 0.1%                                | \$2.13                 | 39.2%                       | 4.6%                       | 12,372                 | 309,300                            | 1,906                                              | 47,650            | 0.1%                                | \$0.84                 | 13.8%                       | 14.2%                      | 2,619                                              | 63,475            | 0.1%                                |
| VAN BUREN  | 1,701                                              | 42,525            | 0.0%                                | \$0.64                 | 15.1%                       | -55.6%                     | 11,301                 | 282,525                            | 1,392                                              | 34,800            | 0.1%                                | \$0.52                 | 15.7%                       | -51.2%                     | 2,169                                              | 54,225            | 0.1%                                |
| WASHTENAW  | 82,389                                             | 2,059,725         | 2.3%                                | \$7.78                 | 36.8%                       | 29.1%                      | 224,116                | 5,602,900                          | 43,888                                             | 1,097,200         | 2.2%                                | \$4.14                 | 20.1%                       | 4.0%                       | 51,579                                             | 1,289,475         | 2.1%                                |
| WAYNE      | 577,196                                            | 14,429,900        | 16.0%                               | \$6.17                 | 36.6%                       | -17.3%                     | 1,575,804              | 39,395,100                         | 305,176                                            | 7,629,400         | 15.4%                               | \$3.26                 | 18.1%                       | -1.0%                      | 400,107                                            | 10,002,675        | 16.2%                               |
| WEXFORD    | 14,048                                             | 351,200           | 0.4%                                | \$13.99                | 32.6%                       | -5.0%                      | 43,067                 | 1,076,675                          | 7,222                                              | 180,550           | 0.4%                                | \$7.19                 | 17.3%                       | -3.0%                      | 10,173                                             | 254,325           | 0.4%                                |
| OUT/STATE  | 678,383                                            | 16,959,575        | 18.9%                               |                        | 35.3%                       | 22.2%                      | 1,920,755              | 48,018,875                         | 370,470                                            | 9,261,750         | 18.7%                               |                        | 17.4%                       | 11.9%                      | 515,235                                            | 12,880,875        | 20.9%                               |

| COUNTY    | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1985(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)to<br>85(4) | TOTAL<br>SALES<br>REVENUES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES<br>TAX | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(2) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|-----------|----------------------------------------------------|-------------------|-------------------------------------|-------------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------------|----------------------------------------------------|-------------------|-------------------------------------|-------------------------------|-----------------------------|----------------------------|----------------------------------------------------|-------------------|-------------------------------------|
| TOTAL     | 3,598,428                                          | 89,960,700        | 100.0%                              |                               | 34.8%                       | -2.5%                      | 10,333,240                         | 258,331,000                        | 1,981,241                                          | 49,531,025        | 100.0%                              |                               | 18.7%                       | 0.8%                       | 2,463,124                                          | 61,578,100        | 100.0%                              |
| COUNTY AV | 35,181                                             | 879,532           |                                     | 87.88                         |                             |                            | 101,355                            | 2,533,881                          | 19,407                                             | 485,172           |                                     | 94.35                         |                             |                            | 23,469                                             | 586,714           |                                     |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2) TO<br>86(2) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3) TO<br>86(3) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(4) | SALES     | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4) TO<br>86(4) | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|-----------------------------|----------------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------------|-----------|------------------------------|------------------------|-----------------------------|-----------------------------|------------------------|------------------------------------|
| ALCONA    | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0         | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| ALGER     | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0         | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| ALLEGAN   | \$2.19                 | 21.6%                       | -0.9%                       | 11,697                                             | 292,425           | 0.5%                         | \$3.59                 | 35.3%                       | 5.4%                        | 8,564                                              | 214,100   | 0.2%                         | \$2.63                 | 25.9%                       | 6.7%                        | 33,125                 | 828,125                            |
| ALPENA    | \$2.83                 | 35.3%                       | 50.4%                       | 1,410                                              | 35,250            | 0.1%                         | \$1.09                 | 13.6%                       | -47.8%                      | 3,430                                              | 85,750    | 0.1%                         | \$2.65                 | 33.1%                       | -24.7%                      | 10,354                 | 258,850                            |
| ANTRIM    | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0         | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| ARENAC    | \$2.13                 | 21.6%                       | -12.6%                      | 1,483                                              | 37,075            | 0.1%                         | \$2.52                 | 25.6%                       | -15.4%                      | 2,009                                              | 50,225    | 0.1%                         | \$3.42                 | 34.6%                       | -5.9%                       | 5,800                  | 145,000                            |
| BARAGA    | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0         | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| BARRY     | \$0.84                 | 20.3%                       | -16.5%                      | 1,894                                              | 47,350            | 0.1%                         | \$1.03                 | 24.9%                       | 6.3%                        | 2,903                                              | 72,575    | 0.1%                         | \$1.59                 | 38.2%                       | 14.3%                       | 7,605                  | 190,125                            |
| BAY       | \$0.20                 | 50.8%                       | 45.1%                       | 136                                                | 3,400             | 0.0%                         | \$0.03                 | 7.3%                        | -73.7%                      | 441                                                | 11,025    | 0.0%                         | \$0.09                 | 23.6%                       | -46.3%                      | 1,867                  | 46,675                             |
| BENZIE    | \$4.11                 | 18.2%                       | -7.4%                       | 4,359                                              | 108,975           | 0.2%                         | \$9.73                 | 42.9%                       | 7.4%                        | 2,419                                              | 60,475    | 0.1%                         | \$5.40                 | 23.8%                       | 3.2%                        | 10,151                 | 253,775                            |
| BERRIEN   | \$4.71                 | 23.0%                       | -6.4%                       | 36,543                                             | 913,575           | 1.5%                         | \$5.33                 | 26.0%                       | 26.0%                       | 47,987                                             | 1,199,675 | 1.3%                         | \$7.00                 | 34.2%                       | 1.3%                        | 140,412                | 3,510,300                          |
| BRANCH    | \$2.54                 | 21.6%                       | 1.5%                        | 4,312                                              | 107,800           | 0.2%                         | \$2.68                 | 22.9%                       | 4.4%                        | 6,942                                              | 173,550   | 0.2%                         | \$4.32                 | 36.8%                       | 47.9%                       | 18,858                 | 471,450                            |
| CALHOUN   | \$0.24                 | 19.0%                       | -63.5%                      | 1,793                                              | 44,825            | 0.1%                         | \$0.32                 | 25.2%                       | 17.3%                       | 2,542                                              | 63,550    | 0.1%                         | \$0.45                 | 35.7%                       | -4.5%                       | 7,116                  | 177,900                            |
| CASS      | \$0.76                 | 22.7%                       | 14.4%                       | 1,599                                              | 39,975            | 0.1%                         | \$0.81                 | 24.0%                       | 12.1%                       | 2,419                                              | 60,475    | 0.1%                         | \$1.22                 | 36.3%                       | 2.7%                        | 6,659                  | 166,475                            |
| CHARLVX.  | \$0.26                 | 76.7%                       | 37.0%                       | 0                                                  | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                     | 0                                                  | 0         | 0.0%                         | \$0.00                 | 0.0%                        | ERR                         | 275                    | 6,875                              |
| CHEBOYGAN | \$2.63                 | 22.7%                       | 22.8%                       | 2,855                                              | 71,375            | 0.1%                         | \$3.46                 | 29.8%                       | 17.0%                       | 3,414                                              | 85,350    | 0.1%                         | \$4.13                 | 35.6%                       | 26.1%                       | 9,583                  | 239,575                            |
| CHIPPEWA  | \$1.51                 | 21.7%                       | -20.7%                      | 1,934                                              | 48,350            | 0.1%                         | \$1.67                 | 23.9%                       | -31.9%                      | 2,483                                              | 62,075    | 0.1%                         | \$2.14                 | 30.6%                       | -24.8%                      | 8,105                  | 202,625                            |
| CLARE     | \$2.16                 | 22.2%                       | -36.7%                      | 2,300                                              | 57,500            | 0.1%                         | \$2.41                 | 24.9%                       | -33.1%                      | 3,189                                              | 79,725    | 0.1%                         | \$3.35                 | 34.5%                       | -32.8%                      | 9,233                  | 230,825                            |
| CLINTON   | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0         | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| CRAWFORD  | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0         | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| DELTA     | \$1.73                 | 14.7%                       | -48.6%                      | 2,808                                              | 70,200            | 0.1%                         | \$1.80                 | 15.4%                       | -37.8%                      | 8,694                                              | 217,350   | 0.2%                         | \$5.58                 | 47.5%                       | -25.7%                      | 18,287                 | 457,175                            |
| DICKINSON | \$10.79                | 22.1%                       | 34.6%                       | 13,293                                             | 332,325           | 0.5%                         | \$13.11                | 26.9%                       | 33.5%                       | 18,701                                             | 467,525   | 0.5%                         | \$18.45                | 37.8%                       | 17.6%                       | 49,470                 | 1,236,750                          |
| EATON     | \$2.16                 | 24.1%                       | -0.5%                       | 6,570                                              | 164,250           | 0.3%                         | \$1.86                 | 20.8%                       | 3.5%                        | 12,054                                             | 301,350   | 0.3%                         | \$3.41                 | 38.1%                       | -0.5%                       | 31,660                 | 791,500                            |
| EMMET     | \$1.21                 | 20.5%                       | 66.2%                       | 2,517                                              | 62,925            | 0.1%                         | \$2.74                 | 46.3%                       | 101.8%                      | 1,613                                              | 40,325    | 0.0%                         | \$1.75                 | 29.7%                       | 48.0%                       | 5,431                  | 135,775                            |
| GENESSE   | \$4.88                 | 24.8%                       | 4.2%                        | 77,237                                             | 1,930,925         | 3.2%                         | \$4.29                 | 21.8%                       | 12.5%                       | 120,103                                            | 3,002,575 | 3.2%                         | \$6.67                 | 33.9%                       | -2.5%                       | 354,406                | 8,860,150                          |
| GLADWIN   | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0         | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| GOGEBIC   | \$1.06                 | 19.6%                       | 15.3%                       | 976                                                | 24,400            | 0.0%                         | \$1.24                 | 22.8%                       | 47.4%                       | 1,849                                              | 46,225    | 0.0%                         | \$2.35                 | 43.3%                       | 43.6%                       | 4,272                  | 106,800                            |
| GR. TRAV. | \$8.95                 | 21.3%                       | -7.3%                       | 28,064                                             | 701,600           | 1.2%                         | \$12.78                | 30.4%                       | 3.3%                        | 29,270                                             | 731,750   | 0.8%                         | \$13.33                | 31.8%                       | 9.6%                        | 92,167                 | 2,304,175                          |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2) TO<br>86(2) CLOTHING<br>1986(3) | MEN'S<br>BOY'S<br>REVENUES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3) TO<br>86(3) CLOTHING<br>1986(4) | MEN'S<br>BOY'S<br>REVENUES | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4) TO<br>86(4) CLOTHING<br>1986 | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|-------------------------------------------------|----------------------------|-------------------|------------------------------|------------------------|-----------------------------|-------------------------------------------------|----------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------------------------|------------------------|------------------------------------|
| GRATOIT   | \$2.36                 | 25.4%                       | 23.8%                                           | 2,930                      | 73,250            | 0.1%                         | \$1.81                 | 19.5%                       | -0.5%                                           | 5,546                      | 138,650           | 0.1%                         | \$3.43                 | 36.9%                       | 1.7%                                         | 15,020                 | 375,500                            |
| HILLSDALE | \$1.85                 | 21.0%                       | -16.8%                                          | 3,214                      | 80,350            | 0.1%                         | \$1.91                 | 21.7%                       | -26.8%                                          | 4,841                      | 121,025           | 0.1%                         | \$2.88                 | 32.6%                       | -31.8%                                       | 14,832                 | 370,800                            |
| HOUGHTON  | \$1.29                 | 51.0%                       | 1.1%                                            | 0                          | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                                         | 0                          | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                                      | 3,841                  | 96,025                             |
| MUROM     | \$2.60                 | 22.9%                       | -2.1%                                           | 4,239                      | 105,975           | 0.2%                         | \$2.91                 | 25.7%                       | 8.3%                                            | 6,234                      | 155,850           | 0.2%                         | \$4.27                 | 37.8%                       | 20.4%                                        | 16,498                 | 412,450                            |
| INGHAM    | \$6.16                 | 22.5%                       | 9.3%                                            | 65,248                     | 1,631,200         | 2.7%                         | \$5.92                 | 21.6%                       | -26.9%                                          | 114,316                    | 2,857,900         | 3.0%                         | \$10.37                | 37.9%                       | 20.5%                                        | 301,720                | 7,543,000                          |
| IONIA     | \$0.67                 | 19.4%                       | -75.6%                                          | 1,545                      | 38,625            | 0.1%                         | \$0.75                 | 21.6%                       | -44.7%                                          | 3,269                      | 81,725            | 0.1%                         | \$1.58                 | 45.6%                       | -69.8%                                       | 7,168                  | 179,200                            |
| IOSCO     | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                          | 0                      | 0                                  |
| IRON      | \$2.61                 | 18.5%                       | -13.7%                                          | 1,721                      | 43,025            | 0.1%                         | \$3.16                 | 22.4%                       | -13.5%                                          | 3,194                      | 79,850            | 0.1%                         | \$5.86                 | 41.6%                       | 3.3%                                         | 7,686                  | 192,150                            |
| ISABELLA  | \$4.36                 | 33.7%                       | 63.3%                                           | 6,919                      | 172,975           | 0.3%                         | \$3.20                 | 24.7%                       | 9.8%                                            | 7,758                      | 193,950           | 0.2%                         | \$3.58                 | 27.7%                       | -0.6%                                        | 28,000                 | 700,000                            |
| JACKSON   | \$3.33                 | 24.2%                       | 1.4%                                            | 16,596                     | 414,900           | 0.7%                         | \$2.74                 | 19.9%                       | -5.3%                                           | 30,571                     | 764,275           | 0.8%                         | \$5.04                 | 36.7%                       | 0.8%                                         | 83,289                 | 2,082,225                          |
| KALAMAZOO | \$15.45                | 21.5%                       | 5.4%                                            | 140,441                    | 3,511,025         | 5.8%                         | \$16.53                | 23.0%                       | -7.1%                                           | 211,783                    | 5,294,575         | 5.6%                         | \$24.93                | 34.7%                       | 6.6%                                         | 609,751                | 15,243,775                         |
| KALKASKA  | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                          | 0                      | 0                                  |
| KENT      | \$5.43                 | 22.3%                       | 0.8%                                            | 101,070                    | 2,526,750         | 4.2%                         | \$5.68                 | 23.3%                       | 1.9%                                            | 157,241                    | 3,931,025         | 4.2%                         | \$8.84                 | 36.3%                       | 11.4%                                        | 433,219                | 10,830,475                         |
| KEWEENAW  | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                          | 0                      | 0                                  |
| LAKE      | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                          | 0                      | 0                                  |
| LAPEER    | \$0.70                 | 17.1%                       | -15.0%                                          | 2,622                      | 65,550            | 0.1%                         | \$0.94                 | 22.8%                       | -8.1%                                           | 4,494                      | 112,350           | 0.1%                         | \$1.60                 | 39.1%                       | -8.1%                                        | 11,480                 | 287,000                            |
| LEELANAU  | \$1.28                 | 20.1%                       | ERR                                             | 2,657                      | 66,425            | 0.1%                         | \$4.74                 | 74.1%                       | ERR                                             | 208                        | 5,200             | 0.0%                         | \$0.37                 | 5.8%                        | -46.1%                                       | 3,584                  | 89,600                             |
| LENAWEE   | \$2.58                 | 25.6%                       | -3.7%                                           | 7,206                      | 180,150           | 0.3%                         | \$2.00                 | 19.9%                       | -32.0%                                          | 13,093                     | 327,325           | 0.3%                         | \$3.64                 | 36.2%                       | 1007.7%                                      | 36,168                 | 904,200                            |
| LIV.      | \$0.93                 | 21.8%                       | -19.8%                                          | 3,753                      | 93,825            | 0.2%                         | \$0.94                 | 21.9%                       | 6.8%                                            | 7,315                      | 182,875           | 0.2%                         | \$1.82                 | 42.7%                       | 6.4%                                         | 17,133                 | 428,325                            |
| LUCE      | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                          | 0                      | 0                                  |
| MACKINAC  | \$0.54                 | 11.0%                       | -9.9%                                           | 1,771                      | 44,275            | 0.1%                         | \$4.35                 | 89.0%                       | 39.8%                                           | 0                          | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | ERR                                          | 1,989                  | 49,725                             |
| MACOMB    | \$5.16                 | 19.9%                       | -20.8%                                          | 168,260                    | 4,206,500         | 7.0%                         | \$6.06                 | 23.4%                       | 2.9%                                            | 297,964                    | 7,449,100         | 7.9%                         | \$10.72                | 41.4%                       | 10.6%                                        | 719,818                | 17,995,450                         |
| MANISTEE  | \$4.09                 | 20.8%                       | -9.5%                                           | 4,554                      | 113,850           | 0.2%                         | \$4.95                 | 25.2%                       | -5.6%                                           | 6,666                      | 166,650           | 0.2%                         | \$7.24                 | 36.9%                       | 11.9%                                        | 18,066                 | 451,650                            |
| MARQUETTE | \$0.33                 | 19.5%                       | -25.5%                                          | 1,126                      | 28,150            | 0.0%                         | \$0.38                 | 22.8%                       | 43.3%                                           | 2,317                      | 57,925            | 0.1%                         | \$0.78                 | 46.9%                       | 72.5%                                        | 4,942                  | 123,550                            |
| MASON     | \$5.69                 | 21.4%                       | -7.8%                                           | 7,585                      | 189,625           | 0.3%                         | \$7.19                 | 27.1%                       | -6.2%                                           | 9,235                      | 230,875           | 0.2%                         | \$8.76                 | 33.0%                       | -1.9%                                        | 27,973                 | 699,325                            |
| MECOSTA   | \$2.90                 | 20.4%                       | -43.5%                                          | 5,939                      | 148,475           | 0.2%                         | \$4.02                 | 28.3%                       | 33.9%                                           | 6,647                      | 166,175           | 0.2%                         | \$4.50                 | 31.7%                       | 6.5%                                         | 20,976                 | 524,400                            |
| MENOMINEE | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                             | 0                          | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                                          | 0                      | 0                                  |
| MIDLAND   | \$9.41                 | 22.1%                       | -17.1%                                          | 26,781                     | 669,525           | 1.1%                         | \$9.10                 | 21.4%                       | -19.4%                                          | 43,502                     | 1,087,550         | 1.2%                         | \$14.78                | 34.8%                       | -7.4%                                        | 125,180                | 3,129,500                          |

| COUNTY     | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2) TO<br>86(2) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(3) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3) TO<br>86(3) | MEN'S<br>BOY'S<br>CLOTHING<br>SALES TAX<br>1986(4) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4) TO<br>86(4) | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------------------------|-------------------|------------------------------|------------------------|-----------------------------|-----------------------------|------------------------|------------------------------------|
| MISSAUKEE  | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| MONROE     | \$1.52                 | 24.7%                       | -4.4%                       | 7,315                                              | 182,875           | 0.3%                         | \$1.36                 | 22.1%                       | -6.9%                       | 10,616                                             | 265,400           | 0.3%                         | \$1.97                 | 32.0%                       | -13.4%                      | 33,130                 | 828,250                            |
| MONTCALM   | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| MONTM.     | \$1.23                 | 23.5%                       | -23.7%                      | 684                                                | 17,100            | 0.0%                         | \$2.28                 | 43.8%                       | 6.5%                        | 371                                                | 9,275             | 0.0%                         | \$1.24                 | 23.7%                       | -8.4%                       | 1,563                  | 39,075                             |
| MUSKEGON   | \$4.00                 | 21.0%                       | -3.3%                       | 26,029                                             | 650,725           | 1.1%                         | \$4.13                 | 21.6%                       | 3.6%                        | 46,902                                             | 1,172,550         | 1.2%                         | \$7.44                 | 39.0%                       | 18.8%                       | 120,272                | 3,006,800                          |
| NEWAYGO    | \$7.42                 | 20.7%                       | 6.7%                        | 13,801                                             | 345,025           | 0.6%                         | \$9.88                 | 27.6%                       | 6.8%                        | 16,993                                             | 424,825           | 0.5%                         | \$12.17                | 34.0%                       | 2.8%                        | 49,990                 | 1,249,750                          |
| OAKLAND    | \$14.33                | 23.9%                       | 2.2%                        | 512,956                                            | 12,823,900        | 21.2%                        | \$12.67                | 21.1%                       | -3.1%                       | 830,329                                            | 20,758,225        | 22.1%                        | \$20.52                | 34.2%                       | -1.6%                       | 2,427,348              | 60,683,700                         |
| OCEANA     | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| OGENAW     | \$1.54                 | 19.5%                       | -9.7%                       | 1,624                                              | 40,600            | 0.1%                         | \$2.47                 | 31.1%                       | 17.7%                       | 1,890                                              | 47,250            | 0.1%                         | \$2.87                 | 36.2%                       | 8.2%                        | 5,217                  | 130,425                            |
| ONTONAGON  | \$6.11                 | 25.5%                       | 7.5%                        | 2,479                                              | 61,975            | 0.1%                         | \$6.28                 | 26.2%                       | 5.4%                        | 2,984                                              | 74,600            | 0.1%                         | \$7.57                 | 31.5%                       | 4.0%                        | 9,468                  | 236,700                            |
| OSCEOLA    | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| OSCODA     | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| OTSEGO     | \$0.00                 | 0.0%                        | -100.0%                     | 0                                                  | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                     | 0                                                  | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                     | 557                    | 13,925                             |
| OTTAWA     | \$4.35                 | 18.0%                       | -16.1%                      | 49,769                                             | 1,244,225         | 2.1%                         | \$7.92                 | 32.8%                       | 17.3%                       | 43,419                                             | 1,085,475         | 1.2%                         | \$6.91                 | 28.6%                       | -3.9%                       | 151,806                | 3,795,150                          |
| PRES. IS.  | \$2.54                 | 19.1%                       | 2.6%                        | 2,099                                              | 52,475            | 0.1%                         | \$3.68                 | 27.7%                       | 12.1%                       | 2,940                                              | 73,500            | 0.1%                         | \$5.15                 | 38.7%                       | 16.5%                       | 7,591                  | 189,775                            |
| ROSCOMMON  | \$3.96                 | 23.0%                       | 0.0%                        | 3,125                                              | 78,125            | 0.1%                         | \$4.77                 | 27.8%                       | -29.9%                      | 4,194                                              | 104,850           | 0.1%                         | \$6.40                 | 37.3%                       | 21.2%                       | 11,259                 | 281,475                            |
| SAGINAW    | \$7.92                 | 23.7%                       | 12.0%                       | 59,406                                             | 1,485,150         | 2.5%                         | \$6.51                 | 19.5%                       | 3.4%                        | 112,923                                            | 2,823,075         | 3.0%                         | \$12.38                | 37.1%                       | 10.3%                       | 304,642                | 7,616,050                          |
| ST. CLAIR  | \$1.68                 | 24.3%                       | -39.4%                      | 8,171                                              | 204,275           | 0.3%                         | \$1.47                 | 21.3%                       | -61.5%                      | 16,794                                             | 419,850           | 0.4%                         | \$3.02                 | 43.8%                       | 33.4%                       | 38,306                 | 957,650                            |
| ST. JOSEPH | \$2.04                 | 23.7%                       | 10.6%                       | 4,115                                              | 102,875           | 0.2%                         | \$1.83                 | 21.3%                       | -11.5%                      | 6,536                                              | 163,400           | 0.2%                         | \$2.91                 | 33.8%                       | 1.0%                        | 19,349                 | 483,725                            |
| SANILAC    | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| SCHCRFT.   | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                                                  | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| SHIAWASSE  | \$0.25                 | 13.3%                       | -81.1%                      | 425                                                | 10,625            | 0.0%                         | \$0.15                 | 8.0%                        | -88.6%                      | 498                                                | 12,450            | 0.0%                         | \$0.18                 | 9.4%                        | -94.1%                      | 5,326                  | 133,150                            |
| TUSCOLA    | \$1.15                 | 18.9%                       | -10.3%                      | 3,334                                              | 83,350            | 0.1%                         | \$1.46                 | 24.1%                       | 13.9%                       | 5,974                                              | 149,350           | 0.2%                         | \$2.62                 | 43.2%                       | 23.0%                       | 13,833                 | 345,825                            |
| VAN BUREN  | \$0.81                 | 24.5%                       | -13.1%                      | 2,983                                              | 74,575            | 0.1%                         | \$1.12                 | 33.7%                       | -29.8%                      | 2,297                                              | 57,425            | 0.1%                         | \$0.86                 | 26.0%                       | 35.0%                       | 8,841                  | 221,025                            |
| WASHTENAW  | \$4.87                 | 23.6%                       | 2.9%                        | 45,731                                             | 1,143,275         | 1.9%                         | \$4.32                 | 20.9%                       | -7.4%                       | 77,612                                             | 1,940,300         | 2.1%                         | \$7.33                 | 35.5%                       | -5.8%                       | 218,810                | 5,470,250                          |
| WAYNE      | \$4.28                 | 23.7%                       | 8.1%                        | 375,296                                            | 9,382,400         | 15.5%                        | \$4.01                 | 22.3%                       | 17.3%                       | 605,867                                            | 15,146,675        | 16.1%                        | \$6.48                 | 35.9%                       | 5.0%                        | 1,686,446              | 42,161,150                         |
| WEXFORD    | \$10.13                | 24.4%                       | -4.1%                       | 11,289                                             | 282,225           | 0.5%                         | \$11.24                | 27.0%                       | 3.0%                        | 13,084                                             | 327,100           | 0.3%                         | \$13.03                | 31.3%                       | -6.9%                       | 41,768                 | 1,044,200                          |
| OUT/STATE  |                        | 24.2%                       | 16.6%                       | 507,847                                            | 12,696,175        | 21.0%                        |                        | 23.9%                       | 8.2%                        | 735,733                                            | 18,393,325        | 19.6%                        |                        | 34.6%                       | 8.5%                        | 2,129,285              | 53,232,125                         |



| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)<br>TO BOY'S<br>CLOTHING<br>SALES TAX<br>1986(3) | MEN'S<br>REVENUES | SALES<br>OF TOTAL<br>SALES TAX | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)<br>TO BOY'S<br>CLOTHING<br>SALES TAX<br>1986(4) | MEN'S<br>REVENUES | SALES<br>OF TOTAL<br>SALES TAX | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)<br>TO<br>TAX<br>1986 | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|-----------------------------------------------------------------|-------------------|--------------------------------|------------------------------|------------------------|-----------------------------|-----------------------------------------------------------------|-------------------|--------------------------------|------------------------------|------------------------|-----------------------------|--------------------------------------|------------------------|------------------------------------|
| TOTAL     |                        | 23.2%                       | 2.9%                                                            | 2,418,435         | 60,460,875                     | 100.0%                       |                        | 22.8%                       | 1.8%                                                            | 3,755,176         | 93,879,400                     | 100.0%                       |                        | 35.4%                       | 4.4%                                 | 10,617,976             | 265,449,400                        |
| COUNTY AV | \$5.26                 |                             |                                                                 | 23,019            | 575,478                        |                              | \$5.16                 |                             |                                                                 | 36,379            | 909,471                        |                              | \$8.15                 |                             |                                      | 102,273                | 2,556,835                          |



**APPENDIX M**  
**STATISTICAL ABSTRACT FOR WOMEN'S CLOTHING SALES TAX BY**  
**QUARTER FOR MICHIGAN COUNTIES 1983-86**

| COUNTY    | POPULATION | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>CAPITA<br>SALES<br>YEAR | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>CAPITA<br>SALES<br>YEAR | CHANGE<br>Q1toQ2 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>CAPITA<br>SALES<br>YEAR |
|-----------|------------|---------------------------------|-------------------|-------------------------------------|--------------|------------------------------------------------|---------------------------------|-------------------|-------------------------------------|--------------|------------------------------------------------|------------------|---------------------------------|-------------------|-------------------------------------|--------------|------------------------------------------------|
|           |            | 1983(1)                         |                   |                                     |              |                                                | 1983(2)                         |                   |                                     |              |                                                |                  | 1983(3)                         |                   |                                     |              |                                                |
| ALCONA    | 9,740      | 132                             | 3,300             | 0.0%                                | \$0.34       | 22.6%                                          | 221                             | 5,525             | 0.0%                                | \$0.57       | 37.9%                                          | 67.4%            | 230                             | 5,750             | 0.0%                                | \$0.59       | 39.5%                                          |
| ALGER     | 9,225      | 289                             | 7,225             | 0.0%                                | \$0.78       | 16.3%                                          | 475                             | 11,875            | 0.0%                                | \$1.29       | 26.9%                                          | 64.4%            | 611                             | 15,275            | 0.0%                                | \$1.66       | 34.6%                                          |
| ALLEGAN   | 81,555     | 5,640                           | 141,000           | 0.1%                                | \$1.73       | 17.7%                                          | 8,013                           | 200,325           | 0.1%                                | \$2.46       | 25.1%                                          | 42.1%            | 10,639                          | 265,975           | 0.2%                                | \$3.26       | 33.3%                                          |
| ALPENA    | 32,315     | 7,100                           | 177,500           | 0.2%                                | \$5.49       | 19.4%                                          | 8,026                           | 200,650           | 0.1%                                | \$6.21       | 21.9%                                          | 13.0%            | 9,484                           | 237,100           | 0.2%                                | \$7.34       | 25.9%                                          |
| ANTRIM    | 16,194     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                                            | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                                            | ERR              | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                                            |
| ARENAC    | 14,706     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                                            | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                                            | ERR              | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                                            |
| BARAGA    | 8,484      | 97                              | 2,425             | 0.0%                                | \$0.29       | 6.1%                                           | 88                              | 2,200             | 0.0%                                | \$0.26       | 5.5%                                           | -9.3%            | 362                             | 9,050             | 0.0%                                | \$1.07       | 22.7%                                          |
| BARRY     | 45,781     | 1,033                           | 25,825            | 0.0%                                | \$0.56       | 19.3%                                          | 1,526                           | 38,150            | 0.0%                                | \$0.83       | 28.6%                                          | 47.7%            | 1,252                           | 31,300            | 0.0%                                | \$0.68       | 23.5%                                          |
| BAY       | 119,881    | 45,222                          | 1,130,550         | 1.0%                                | \$9.43       | 22.6%                                          | 41,638                          | 1,040,950         | 0.7%                                | \$8.68       | 20.8%                                          | -7.9%            | 43,108                          | 1,077,700         | 0.8%                                | \$8.99       | 21.5%                                          |
| BENZIE    | 11,205     | 1,392                           | 34,800            | 0.0%                                | \$3.11       | 11.9%                                          | 2,402                           | 60,050            | 0.0%                                | \$5.36       | 20.6%                                          | 72.6%            | 4,669                           | 116,725           | 0.1%                                | \$10.42      | 40.0%                                          |
| BERRIEN   | 171,276    | 21,423                          | 535,575           | 0.5%                                | \$3.13       | 21.4%                                          | 25,512                          | 637,800           | 0.4%                                | \$3.72       | 25.4%                                          | 19.1%            | 26,462                          | 661,550           | 0.5%                                | \$3.86       | 26.4%                                          |
| BRANCH    | 40,188     | 3,630                           | 90,750            | 0.1%                                | \$2.26       | 18.6%                                          | 5,634                           | 140,850           | 0.1%                                | \$3.50       | 28.9%                                          | 55.2%            | 4,820                           | 120,500           | 0.1%                                | \$3.00       | 24.7%                                          |
| CALHOUN   | 141,557    | 13,887                          | 347,175           | 0.3%                                | \$2.45       | 27.2%                                          | 12,622                          | 315,550           | 0.2%                                | \$2.23       | 24.8%                                          | -9.1%            | 10,546                          | 263,650           | 0.2%                                | \$1.86       | 20.7%                                          |
| CASS      | 49,499     | 3,014                           | 75,350            | 0.1%                                | \$1.52       | 16.9%                                          | 5,242                           | 131,050           | 0.1%                                | \$2.65       | 29.3%                                          | 73.9%            | 6,548                           | 163,700           | 0.1%                                | \$3.31       | 36.6%                                          |
| CHARLVX.  | 19,907     | 4,685                           | 117,125           | 0.1%                                | \$5.88       | 20.4%                                          | 4,376                           | 109,400           | 0.1%                                | \$5.50       | 19.1%                                          | -6.6%            | 9,545                           | 238,625           | 0.2%                                | \$11.99      | 41.6%                                          |
| CHEBOYGAN | 20,649     | 526                             | 13,150            | 0.0%                                | \$0.64       | 17.0%                                          | 1,029                           | 25,725            | 0.0%                                | \$1.25       | 33.3%                                          | 95.6%            | 1,246                           | 31,150            | 0.0%                                | \$1.51       | 40.4%                                          |
| CHIPPEWA  | 29,029     | 509                             | 12,725            | 0.0%                                | \$0.44       | 29.6%                                          | 637                             | 15,925            | 0.0%                                | \$0.55       | 37.0%                                          | 25.1%            | 411                             | 10,275            | 0.0%                                | \$0.35       | 23.9%                                          |
| CLARE     | 23,822     | 1,031                           | 25,775            | 0.0%                                | \$1.08       | 19.6%                                          | 1,052                           | 26,300            | 0.0%                                | \$1.10       | 20.0%                                          | 2.0%             | 1,685                           | 42,125            | 0.0%                                | \$1.77       | 32.1%                                          |
| CLINTON   | 55,893     | 3,825                           | 95,625            | 0.1%                                | \$1.71       | 21.4%                                          | 4,060                           | 101,500           | 0.1%                                | \$1.82       | 22.7%                                          | 6.1%             | 4,700                           | 117,500           | 0.1%                                | \$2.10       | 26.3%                                          |
| CRAWFORD  | 9,465      | 1,354                           | 33,850            | 0.0%                                | \$3.58       | 16.7%                                          | 1,852                           | 46,300            | 0.0%                                | \$4.89       | 22.8%                                          | 36.8%            | 2,326                           | 58,150            | 0.0%                                | \$6.14       | 28.7%                                          |
| DELTA     | 38,947     | 40,488                          | 1,012,200         | 0.9%                                | \$25.99      | 18.4%                                          | 48,719                          | 1,217,975         | 0.8%                                | \$31.27      | 22.1%                                          | 20.3%            | 61,213                          | 1,530,325         | 1.1%                                | \$39.29      | 27.8%                                          |
| DICKINSON | 25,341     | 6,446                           | 161,150           | 0.1%                                | \$6.36       | 17.4%                                          | 9,146                           | 228,650           | 0.2%                                | \$9.02       | 24.7%                                          | 41.9%            | 9,405                           | 235,125           | 0.2%                                | \$9.28       | 25.4%                                          |
| EATON     | 88,337     | 14,992                          | 374,800           | 0.3%                                | \$4.24       | 19.2%                                          | 23,768                          | 594,200           | 0.4%                                | \$6.73       | 30.4%                                          | 58.5%            | 17,938                          | 448,450           | 0.3%                                | \$5.08       | 22.9%                                          |
| EMMET     | 22,992     | 1,981                           | 49,525            | 0.0%                                | \$2.15       | 3.5%                                           | 10,026                          | 250,650           | 0.2%                                | \$10.90      | 17.6%                                          | 406.1%           | 37,930                          | 948,250           | 0.7%                                | \$41.24      | 66.6%                                          |
| GENESSE   | 450,449    | 82,885                          | 2,072,125         | 1.8%                                | \$4.60       | 20.1%                                          | 87,310                          | 2,182,750         | 1.5%                                | \$4.85       | 21.2%                                          | 5.3%             | 100,511                         | 2,512,775         | 1.8%                                | \$5.58       | 24.4%                                          |
| GLADWIN   | 19,957     | 1,152                           | 28,800            | 0.0%                                | \$1.44       | 15.2%                                          | 1,945                           | 48,625            | 0.0%                                | \$2.44       | 25.6%                                          | 68.8%            | 2,283                           | 57,075            | 0.0%                                | \$2.86       | 30.1%                                          |
| GOGEBIC   | 19,686     | 2,602                           | 65,050            | 0.1%                                | \$3.30       | 23.1%                                          | 2,901                           | 72,525            | 0.1%                                | \$3.68       | 25.8%                                          | 11.5%            | 2,857                           | 71,425            | 0.1%                                | \$3.63       | 25.4%                                          |
| GR. TRAV. | 54,899     | 17,616                          | 440,400           | 0.4%                                | \$8.02       | 19.5%                                          | 23,841                          | 596,025           | 0.4%                                | \$10.86      | 26.4%                                          | 35.3%            | 28,171                          | 704,275           | 0.5%                                | \$12.83      | 31.2%                                          |

| COUNTY    | POPULATION | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|-----------|------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
| 1983(1)   |            |                                 | 1983(2)           |                                     |                        | 1983(3)                     |                                 |                   |                                     |                        |                             |                  |                                 |                   |                                     |                        |                             |
| GRATOIT   | 40,448     | 46,451                          | 1,161,275         | 1.0X                                | \$28.71                | 19.8X                       | 53,566                          | 1,339,150         | 0.9X                                | \$33.11                | 22.9X                       | 15.3X            | 62,239                          | 1,555,975         | 1.1X                                | \$38.47                | 26.6X                       |
| HILLSDALE | 42,071     | 2,028                           | 50,700            | 0.0X                                | \$1.21                 | 11.2X                       | 9,853                           | 246,325           | 0.2X                                | \$5.85                 | 54.4X                       | 385.8X           | 2,539                           | 63,475            | 0.0X                                | \$1.51                 | 14.0X                       |
| HOUGHTON  | 37,872     | 856                             | 21,400            | 0.0X                                | \$0.57                 | 16.8X                       | 1,358                           | 33,950            | 0.0X                                | \$0.90                 | 26.6X                       | 58.6X            | 1,486                           | 37,150            | 0.0X                                | \$0.98                 | 29.1X                       |
| HURON     | 36,459     | 3,143                           | 78,575            | 0.1X                                | \$2.16                 | 15.7X                       | 5,216                           | 130,400           | 0.1X                                | \$3.58                 | 26.1X                       | 66.0X            | 4,711                           | 117,775           | 0.1X                                | \$3.23                 | 23.6X                       |
| INGHAM    | 275,520    | 106,338                         | 2,658,450         | 2.3X                                | \$9.65                 | 24.8X                       | 102,155                         | 2,553,875         | 1.8X                                | \$9.27                 | 23.8X                       | -3.9X            | 96,491                          | 2,412,275         | 1.7X                                | \$8.76                 | 22.5X                       |
| IONIA     | 51,815     | 1,590                           | 39,750            | 0.0X                                | \$0.77                 | 20.0X                       | 2,073                           | 51,825            | 0.0X                                | \$1.00                 | 26.0X                       | 30.4X            | 2,002                           | 50,050            | 0.0X                                | \$0.97                 | 25.1X                       |
| IOSCO     | 28,349     | 2,846                           | 71,150            | 0.1X                                | \$2.51                 | 13.6X                       | 4,871                           | 121,775           | 0.1X                                | \$4.30                 | 23.2X                       | 71.2X            | 7,095                           | 177,375           | 0.1X                                | \$6.26                 | 33.8X                       |
| IRON      | 13,635     | 2,611                           | 65,275            | 0.1X                                | \$4.79                 | 19.7X                       | 3,251                           | 81,275            | 0.1X                                | \$5.96                 | 24.6X                       | 24.5X            | 3,760                           | 94,000            | 0.1X                                | \$6.89                 | 28.4X                       |
| ISABELLA  | 54,110     | 13,611                          | 340,275           | 0.3X                                | \$6.29                 | 24.3X                       | 12,418                          | 310,450           | 0.2X                                | \$5.74                 | 22.2X                       | -8.8X            | 12,801                          | 320,025           | 0.2X                                | \$5.91                 | 22.9X                       |
| JACKSON   | 151,495    | 4,603                           | 115,075           | 0.1X                                | \$0.76                 | 21.0X                       | 5,434                           | 135,850           | 0.1X                                | \$0.90                 | 24.8X                       | 18.1X            | 6,795                           | 169,875           | 0.1X                                | \$1.12                 | 31.0X                       |
| KALAMAZOO | 212,378    | 59,654                          | 1,491,350         | 1.3X                                | \$7.02                 | 22.3X                       | 62,907                          | 1,572,675         | 1.1X                                | \$7.41                 | 23.5X                       | 5.5X             | 70,345                          | 1,758,625         | 1.3X                                | \$8.28                 | 26.3X                       |
| KALKASKA  | 10,952     | 0                               | 0                 | 0.0X                                | \$0.00                 | 0.0X                        | 0                               | 0                 | 0.0X                                | \$0.00                 | 0.0X                        | ERR              | 353                             | 8,825             | 0.0X                                | \$0.81                 | 49.5X                       |
| KENT      | 444,506    | 501,704                         | 12,542,600        | 11.0X                               | \$28.22                | 20.9X                       | 573,339                         | 14,333,475        | 10.0X                               | \$32.25                | 23.9X                       | 14.3X            | 566,360                         | 14,159,000        | 10.1X                               | \$31.85                | 23.6X                       |
| KEWEENAW  | 1,963      | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         | ERR              | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         |
| LAKE      | 7,711      | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         | ERR              | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         |
| LAPEER    | 70,038     | 4,365                           | 109,125           | 0.1X                                | \$1.56                 | 16.9X                       | 5,707                           | 142,675           | 0.1X                                | \$2.04                 | 22.1X                       | 30.7X            | 7,295                           | 182,375           | 0.1X                                | \$2.60                 | 28.2X                       |
| LEELANAU  | 14,007     | 73                              | 1,825             | 0.0X                                | \$0.13                 | 45.1X                       | 0                               | 0                 | 0.0X                                | \$0.00                 | 0.0X                        | -100.0X          | 68                              | 1,700             | 0.0X                                | \$0.12                 | 42.0X                       |
| LENAWEE   | 89,948     | 8,749                           | 218,725           | 0.2X                                | \$2.43                 | 23.5X                       | 9,035                           | 225,875           | 0.2X                                | \$2.51                 | 24.3X                       | 3.3X             | 9,147                           | 228,675           | 0.2X                                | \$2.54                 | 24.6X                       |
| LIV.      | 100,289    | 5,668                           | 141,700           | 0.1X                                | \$1.41                 | 19.2X                       | 6,487                           | 162,175           | 0.1X                                | \$1.62                 | 22.0X                       | 14.4X            | 7,063                           | 176,575           | 0.1X                                | \$1.76                 | 24.0X                       |
| LUCE      | 6,659      | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         | ERR              | 0                               | 0                 | 0.0X                                | \$0.00                 | ERR                         |
| MACKINAC  | 10,178     | 58                              | 1,450             | 0.0X                                | \$0.14                 | 10.7X                       | 132                             | 3,300             | 0.0X                                | \$0.32                 | 24.4X                       | 127.6X           | 212                             | 5,300             | 0.0X                                | \$0.52                 | 39.1X                       |
| MACOMB    | 694,600    | 52,564                          | 1,314,100         | 1.2X                                | \$1.89                 | 18.8X                       | 73,440                          | 1,836,000         | 1.3X                                | \$2.64                 | 26.2X                       | 39.7X            | 70,554                          | 1,763,850         | 1.3X                                | \$2.54                 | 25.2X                       |
| MANISTEE  | 23,019     | 2,677                           | 66,925            | 0.1X                                | \$2.91                 | 24.2X                       | 3,030                           | 75,750            | 0.1X                                | \$3.29                 | 27.4X                       | 13.2X            | 2,815                           | 70,375            | 0.1X                                | \$3.06                 | 25.4X                       |
| MARQUETTE | 74,101     | 12,519                          | 312,975           | 0.3X                                | \$4.22                 | 21.2X                       | 15,260                          | 381,500           | 0.3X                                | \$5.15                 | 25.8X                       | 21.9X            | 15,246                          | 381,150           | 0.3X                                | \$5.14                 | 25.8X                       |
| MASON     | 26,365     | 1,975                           | 49,375            | 0.0X                                | \$1.87                 | 17.1X                       | 3,282                           | 82,050            | 0.1X                                | \$3.11                 | 28.5X                       | 66.2X            | 3,653                           | 91,325            | 0.1X                                | \$3.46                 | 31.7X                       |
| MECOSTA   | 36,961     | 286                             | 7,150             | 0.0X                                | \$0.19                 | 12.2X                       | 606                             | 15,150            | 0.0X                                | \$0.41                 | 25.8X                       | 111.9X           | 1,080                           | 27,000            | 0.0X                                | \$0.73                 | 46.0X                       |
| MENOMINEE | 26,201     | 1,736                           | 43,400            | 0.0X                                | \$1.66                 | 19.2X                       | 2,308                           | 57,700            | 0.0X                                | \$2.20                 | 25.6X                       | 32.9X            | 2,380                           | 59,500            | 0.0X                                | \$2.27                 | 26.4X                       |
| MIDLAND   | 73,578     | 12,267                          | 306,675           | 0.3X                                | \$4.17                 | 19.3X                       | 12,723                          | 318,075           | 0.2X                                | \$4.32                 | 20.0X                       | 3.7X             | 17,347                          | 433,675           | 0.3X                                | \$5.89                 | 27.2X                       |

| COUNTY     | POPULATION | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q1toQ2 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR |
|------------|------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|
|            |            | 1983(1)                         |                   |                                     |                        |                             | 1983(2)                         |                   |                                     |                        |                             |                  | 1983(3)                         |                   |                                     |                        |                             |
| MISSAUKEE  | 10,009     | 126                             | 3,150             | 0.0%                                | \$0.31                 | 10.0%                       | 299                             | 7,475             | 0.0%                                | \$0.75                 | 23.8%                       | 137.3%           | 401                             | 10,025            | 0.0%                                | \$1.00                 | 32.0%                       |
| MONROE     | 134,659    | 5,929                           | 148,225           | 0.1%                                | \$1.10                 | 28.8%                       | 3,744                           | 93,600            | 0.1%                                | \$0.70                 | 18.2%                       | -36.9%           | 5,007                           | 125,175           | 0.1%                                | \$0.93                 | 24.3%                       |
| MONTCALM   | 47,555     | 5,919                           | 147,975           | 0.1%                                | \$3.11                 | 22.8%                       | 6,459                           | 161,475           | 0.1%                                | \$3.40                 | 24.9%                       | 9.1%             | 6,253                           | 156,325           | 0.1%                                | \$3.29                 | 24.1%                       |
| MONTH.     | 7,492      | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| MUSKEGON   | 157,589    | 7,382                           | 184,550           | 0.2%                                | \$1.17                 | 21.0%                       | 8,583                           | 214,575           | 0.1%                                | \$1.36                 | 24.4%                       | 16.3%            | 9,934                           | 248,350           | 0.2%                                | \$1.58                 | 28.2%                       |
| NEWAYGO    | 34,917     | 8,969                           | 224,225           | 0.2%                                | \$6.42                 | 20.9%                       | 8,974                           | 224,350           | 0.2%                                | \$6.43                 | 20.9%                       | 0.1%             | 12,076                          | 301,900           | 0.2%                                | \$8.65                 | 28.2%                       |
| OKLAND     | 1,011,793  | 766,109                         | 19,152,725        | 16.8%                               | \$18.93                | 22.1%                       | 880,381                         | 22,009,525        | 15.4%                               | \$21.75                | 25.4%                       | 14.9%            | 817,716                         | 20,442,900        | 14.6%                               | \$20.20                | 23.6%                       |
| OCEANA     | 22,002     | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| OGEMAW     | 16,436     | 2,202                           | 55,050            | 0.0%                                | \$3.35                 | 17.0%                       | 3,403                           | 85,075            | 0.1%                                | \$5.18                 | 26.3%                       | 54.5%            | 3,583                           | 89,575            | 0.1%                                | \$5.45                 | 27.7%                       |
| ONTONAGON  | 9,861      | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| OSCEOLA    | 18,928     | 534                             | 13,350            | 0.0%                                | \$0.71                 | 13.5%                       | 842                             | 21,050            | 0.0%                                | \$1.11                 | 21.3%                       | 57.7%            | 1,219                           | 30,475            | 0.0%                                | \$1.61                 | 30.8%                       |
| OSCODA     | 6,858      | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         |
| OTSEGO     | 14,993     | 3,595                           | 89,875            | 0.1%                                | \$5.99                 | 19.9%                       | 2,422                           | 60,550            | 0.0%                                | \$4.04                 | 13.4%                       | -32.6%           | 6,537                           | 163,425           | 0.1%                                | \$10.90                | 36.3%                       |
| OTTAWA     | 157,174    | 18,598                          | 464,950           | 0.4%                                | \$2.96                 | 21.8%                       | 21,916                          | 547,900           | 0.4%                                | \$3.49                 | 25.7%                       | 17.8%            | 22,547                          | 563,675           | 0.4%                                | \$3.59                 | 26.4%                       |
| PRES. IS.  | 14,267     | 0                               | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 1                               | 25                | 0.0%                                | \$0.00                 | 0.2%                        | ERR              | 286                             | 7,150             | 0.0%                                | \$0.50                 | 45.9%                       |
| ROSCOMMON  | 16,374     | 1,931                           | 48,275            | 0.0%                                | \$2.95                 | 12.0%                       | 4,074                           | 101,850           | 0.1%                                | \$6.22                 | 25.4%                       | 111.0%           | 6,540                           | 163,500           | 0.1%                                | \$9.99                 | 40.7%                       |
| SAGINAW    | 228,059    | 101,367                         | 2,534,175         | 2.2%                                | \$11.11                | 19.1%                       | 117,315                         | 2,932,875         | 2.0%                                | \$12.86                | 22.1%                       | 15.7%            | 130,701                         | 3,267,525         | 2.3%                                | \$14.33                | 24.6%                       |
| ST. CLAIR  | 138,802    | 109,906                         | 2,747,650         | 2.4%                                | \$19.80                | 26.5%                       | 128,674                         | 3,216,850         | 2.2%                                | \$23.18                | 31.0%                       | 17.1%            | 62,169                          | 1,554,225         | 1.1%                                | \$11.20                | 15.0%                       |
| ST. JOSEPH | 56,083     | 8,355                           | 208,875           | 0.2%                                | \$3.72                 | 18.2%                       | 10,532                          | 263,300           | 0.2%                                | \$4.69                 | 23.0%                       | 26.1%            | 11,564                          | 289,100           | 0.2%                                | \$5.15                 | 25.2%                       |
| SANILAC    | 40,789     | 2,235                           | 55,875            | 0.0%                                | \$1.37                 | 15.6%                       | 3,049                           | 76,225            | 0.1%                                | \$1.87                 | 21.3%                       | 36.4%            | 3,192                           | 79,800            | 0.1%                                | \$1.96                 | 22.3%                       |
| SCHCRFT.   | 8,575      | 0                               | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | 0                               | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | 0.0%                        |
| SHIAWASSE  | 71,140     | 4,441                           | 111,025           | 0.1%                                | \$1.56                 | 18.1%                       | 5,804                           | 145,100           | 0.1%                                | \$2.04                 | 23.7%                       | 30.7%            | 5,439                           | 135,975           | 0.1%                                | \$1.91                 | 22.2%                       |
| TUSCOLA    | 56,961     | 5,382                           | 134,550           | 0.1%                                | \$2.36                 | 20.9%                       | 6,156                           | 153,900           | 0.1%                                | \$2.70                 | 23.9%                       | 14.4%            | 6,978                           | 174,450           | 0.1%                                | \$3.06                 | 27.1%                       |
| VAN BUREN  | 66,814     | 1,366                           | 34,150            | 0.0%                                | \$0.51                 | 15.7%                       | 2,099                           | 52,475            | 0.0%                                | \$0.79                 | 24.1%                       | 53.7%            | 2,723                           | 68,075            | 0.0%                                | \$1.02                 | 31.3%                       |
| WASHTENAW  | 264,748    | 46,740                          | 1,168,500         | 1.0%                                | \$4.41                 | 17.7%                       | 60,476                          | 1,511,900         | 1.1%                                | \$5.71                 | 22.9%                       | 29.4%            | 72,156                          | 1,803,900         | 1.3%                                | \$6.81                 | 27.3%                       |
| WAYNE      | 2,337,891  | 1,073,114                       | 26,827,850        | 23.5%                               | \$11.48                | 18.2%                       | 1,553,594                       | 38,839,850        | 27.1%                               | \$16.61                | 26.4%                       | 44.8%            | 1,335,072                       | 33,376,800        | 23.8%                               | \$14.28                | 22.7%                       |
| WEXFORD    | 25,102     | 10,215                          | 255,375           | 0.2%                                | \$10.17                | 20.9%                       | 9,559                           | 238,975           | 0.2%                                | \$9.52                 | 19.5%                       | -6.4%            | 14,854                          | 371,350           | 0.3%                                | \$14.79                | 30.4%                       |
| OUT/STATE  |            | 1,243,449                       | 31,086,225        | 27.3%                               |                        | 17.5%                       | 1,596,312                       | 39,907,800        | 27.8%                               |                        | 22.5%                       | 28.4%            | 1,703,080                       | 42,577,000        | 30.3%                               |                        | 24.0%                       |

| COUNTY  | POPULATION | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES TAX | PER SALES | PERCENT OF TOTAL YEAR | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES TAX | PER SALES | PERCENT OF TOTAL YEAR | CHANGE Q1 to Q2 | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES TAX | PER SALES | PERCENT OF TOTAL YEAR |
|---------|------------|---------------------------|----------------|----------------------------|-----------|-----------------------|---------------------------|----------------|----------------------------|-----------|-----------------------|-----------------|---------------------------|----------------|----------------------------|-----------|-----------------------|
|         | 1983(1)    |                           |                |                            |           |                       | 1983(2)                   |                |                            |           |                       |                 | 1983(3)                   |                |                            |           |                       |
| TOTAL   | 9,262,078  | 4,559,187                 | 113,979,675    | 100.0%                     |           | 19.4%                 | 5,735,180                 | 143,379,500    | 100.0%                     |           | 24.3%                 | 25.8%           | 5,612,816                 | 140,320,400    | 100.0%                     |           | 23.8%                 |
| AVERAGE | 111,591    | 39,949                    | 998,716        |                            | \$8.95    |                       | 49,866                    | 1,246,647      |                            | \$11.17   |                       |                 | 47,105                    | 1,177,631      |                            | \$10.55   |                       |

\*OUT/STATE Figures Not Included in the Averages

\*ERR Indicates Division by Zero

| COUNTY    | CHANGE<br>Q2toQ3 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | WOMEN'S<br>CLOTHES<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES |
|-----------|------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|
|           | 1983(4)          |                                 |                   |                                     |                        |                             |                  |                               |                                    |                                            |                   |                                     |                        |                             |                            |                                 | 1984(2)           |
| ALCONA    | 4.1%             | 0                               | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%          | 583                           | 14,575                             | 0                                          | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                    | 0                               | 0                 |
| ALGER     | 28.6%            | 393                             | 9,825             | 0.0%                                | \$1.07                 | 22.2%                       | -35.7%           | 1,768                         | 44,200                             | 0                                          | 0                 | 0.0%                                | \$0.00                 | ERR                         | -100.0%                    | 0                               | 0                 |
| ALLEGAN   | 32.8%            | 7,617                           | 190,425           | 0.1%                                | \$2.33                 | 23.9%                       | -28.4%           | 31,909                        | 797,725                            | 5,143                                      | 128,575           | 0.1%                                | \$1.58                 | 17.4%                       | -8.8%                      | 7,279                           | 181,975           |
| ALPENA    | 18.2%            | 11,973                          | 299,325           | 0.2%                                | \$9.26                 | 32.7%                       | 26.2%            | 36,583                        | 914,575                            | 6,788                                      | 169,700           | 0.1%                                | \$5.25                 | 18.5%                       | -4.4%                      | 8,247                           | 206,175           |
| ANTRIM    | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                                | \$0.00                 | 0.0%                        | ERR                        | 0                               | 0                 |
| ARENAC    | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |
| BARAGA    | 311.4%           | 1,048                           | 26,200            | 0.0%                                | \$3.09                 | 65.7%                       | 189.5%           | 1,595                         | 39,875                             | 704                                        | 17,600            | 0.0%                                | \$2.07                 | 15.8%                       | 625.8%                     | 1,038                           | 25,950            |
| BARRY     | -18.0%           | 1,528                           | 38,200            | 0.0%                                | \$0.83                 | 28.6%                       | 22.0%            | 5,339                         | 133,475                            | 974                                        | 24,350            | 0.0%                                | \$0.53                 | 14.4%                       | -5.7%                      | 1,421                           | 35,525            |
| BAY       | 3.5%             | 70,368                          | 1,759,200         | 0.9%                                | \$14.67                | 35.1%                       | 63.2%            | 200,336                       | 5,008,400                          | 46,826                                     | 1,170,650         | 1.0%                                | \$9.77                 | 21.2%                       | 3.5%                       | 52,383                          | 1,309,575         |
| BENZIE    | 94.4%            | 3,201                           | 80,025            | 0.0%                                | \$7.14                 | 27.4%                       | -31.4%           | 11,664                        | 291,600                            | 1,884                                      | 47,100            | 0.0%                                | \$4.20                 | 13.6%                       | 35.3%                      | 2,864                           | 71,600            |
| BERRIEN   | 3.7%             | 26,942                          | 673,550           | 0.4%                                | \$3.93                 | 26.9%                       | 1.8%             | 100,339                       | 2,508,475                          | 21,650                                     | 541,250           | 0.5%                                | \$3.16                 | 20.6%                       | 1.1%                       | 26,156                          | 653,900           |
| BRANCH    | -14.4%           | 5,431                           | 135,775           | 0.1%                                | \$3.38                 | 27.8%                       | 12.7%            | 19,515                        | 487,875                            | 4,579                                      | 114,475           | 0.1%                                | \$2.85                 | 20.2%                       | 26.1%                      | 5,763                           | 144,075           |
| CALHOUN   | -16.4%           | 13,926                          | 348,150           | 0.2%                                | \$2.46                 | 27.3%                       | 32.1%            | 50,981                        | 1,274,525                          | 6,445                                      | 161,125           | 0.1%                                | \$1.14                 | 18.9%                       | -53.6%                     | 7,477                           | 186,925           |
| CASS      | 24.9%            | 3,065                           | 76,625            | 0.0%                                | \$1.55                 | 17.2%                       | -53.2%           | 17,869                        | 446,725                            | 1,835                                      | 45,875            | 0.0%                                | \$0.93                 | 12.3%                       | -39.1%                     | 4,052                           | 101,300           |
| CHARLVX.  | 118.1%           | 4,346                           | 108,650           | 0.1%                                | \$5.46                 | 18.9%                       | -54.5%           | 22,952                        | 573,800                            | 2,361                                      | 59,025            | 0.0%                                | \$2.97                 | 9.9%                        | -49.6%                     | 4,598                           | 114,950           |
| CHEBOYGAN | 21.1%            | 285                             | 7,125             | 0.0%                                | \$0.35                 | 9.2%                        | -77.1%           | 3,086                         | 77,150                             | 807                                        | 20,175            | 0.0%                                | \$0.98                 | 15.3%                       | 53.4%                      | 1,214                           | 30,350            |
| CHIPPEWA  | -35.5%           | 164                             | 4,100             | 0.0%                                | \$0.14                 | 9.5%                        | -60.1%           | 1,721                         | 43,025                             | 422                                        | 10,550            | 0.0%                                | \$0.36                 | 22.8%                       | -17.1%                     | 569                             | 14,225            |
| CLARE     | 60.2%            | 1,483                           | 37,075            | 0.0%                                | \$1.56                 | 28.2%                       | -12.0%           | 5,251                         | 131,275                            | 988                                        | 24,700            | 0.0%                                | \$1.04                 | 14.0%                       | -4.2%                      | 1,215                           | 30,375            |
| CLINTON   | 15.8%            | 5,312                           | 132,800           | 0.1%                                | \$2.38                 | 29.7%                       | 13.0%            | 17,897                        | 447,425                            | 3,933                                      | 98,325            | 0.1%                                | \$1.76                 | 22.4%                       | 2.8%                       | 3,938                           | 98,450            |
| CRAWFORD  | 25.6%            | 2,581                           | 64,525            | 0.0%                                | \$6.82                 | 31.8%                       | 11.0%            | 8,113                         | 202,825                            | 695                                        | 17,375            | 0.0%                                | \$1.84                 | 16.5%                       | -48.7%                     | 1,208                           | 30,200            |
| DELTA     | 25.6%            | 69,997                          | 1,749,925         | 0.9%                                | \$44.93                | 31.8%                       | 14.3%            | 220,417                       | 5,510,425                          | 46,174                                     | 1,154,350         | 1.0%                                | \$29.64                | 18.7%                       | 14.0%                      | 57,161                          | 1,429,025         |
| DICKINSON | 2.8%             | 12,011                          | 300,275           | 0.2%                                | \$11.85                | 32.5%                       | 27.7%            | 37,008                        | 925,200                            | 7,301                                      | 182,525           | 0.2%                                | \$7.20                 | 19.1%                       | 13.3%                      | 9,460                           | 236,500           |
| EATON     | -24.5%           | 21,485                          | 537,125           | 0.3%                                | \$6.08                 | 27.5%                       | 19.8%            | 78,183                        | 1,954,575                          | 16,205                                     | 405,125           | 0.3%                                | \$4.59                 | 21.7%                       | 8.1%                       | 20,962                          | 524,050           |
| EMMET     | 278.3%           | 7,057                           | 176,425           | 0.1%                                | \$7.67                 | 12.4%                       | -81.4%           | 56,994                        | 1,424,850                          | 2,666                                      | 66,650            | 0.1%                                | \$2.90                 | 4.3%                        | 34.6%                      | 10,528                          | 263,200           |
| GENESSE   | 15.1%            | 140,752                         | 3,518,800         | 1.8%                                | \$7.81                 | 34.2%                       | 40.0%            | 411,458                       | 10,286,450                         | 102,276                                    | 2,556,900         | 2.1%                                | \$5.68                 | 21.3%                       | 23.4%                      | 107,288                         | 2,682,200         |
| GLADWIN   | 17.4%            | 2,211                           | 55,275            | 0.0%                                | \$2.77                 | 29.1%                       | -3.2%            | 7,591                         | 189,775                            | 1,704                                      | 42,600            | 0.0%                                | \$2.13                 | 16.7%                       | 47.9%                      | 3,010                           | 75,250            |
| GOGEBIC   | -1.5%            | 2,905                           | 72,625            | 0.0%                                | \$3.69                 | 25.8%                       | 1.7%             | 11,265                        | 281,625                            | 2,013                                      | 50,325            | 0.0%                                | \$2.56                 | 11.8%                       | -22.6%                     | 2,960                           | 74,000            |
| GR. TRAV. | 19.2%            | 20,753                          | 518,825           | 0.3%                                | \$9.45                 | 23.0%                       | -26.3%           | 90,381                        | 2,259,525                          | 17,905                                     | 447,625           | 0.4%                                | \$8.15                 | 20.7%                       | 1.6%                       | 20,624                          | 515,600           |

| COUNTY    | CHANGE<br>Q2toQ3 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | WOMEN'S<br>CLOTHES<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES |
|-----------|------------------|---------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|--------------------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|
|           | 1983(4)          |                                 |                   |                                  |                        |                             |                  |                               |                                    |                                            |                   |                                  |                        |                             |                            |                                 |                   |
| GRATOIT   | 16.2%            | 71,894                          | 1,797,350         | 0.9%                             | \$44.44                | 30.7%                       | 15.5%            | 234,150                       | 5,853,750                          | 49,960                                     | 1,249,000         | 1.0%                             | \$30.88                | 20.5%                       | 7.6%                       | 58,146                          | 1,453,650         |
| HILLSDALE | -74.2%           | 3,680                           | 92,000            | 0.0%                             | \$2.19                 | 20.3%                       | 44.9%            | 18,100                        | 452,500                            | 2,818                                      | 70,450            | 0.1%                             | \$1.67                 | 27.7%                       | 39.0%                      | 2,534                           | 63,350            |
| HOUGHTON  | 9.4%             | 1,405                           | 35,125            | 0.0%                             | \$0.93                 | 27.5%                       | -5.5%            | 5,105                         | 127,625                            | 677                                        | 16,925            | 0.0%                             | \$0.45                 | 17.1%                       | -20.9%                     | 891                             | 22,275            |
| MURON     | -9.7%            | 6,896                           | 172,400           | 0.1%                             | \$4.73                 | 34.5%                       | 46.4%            | 19,966                        | 499,150                            | 2,595                                      | 64,875            | 0.1%                             | \$1.78                 | 14.9%                       | -17.4%                     | 4,471                           | 111,775           |
| INGHAM    | -5.5%            | 124,353                         | 3,108,825         | 1.6%                             | \$11.28                | 29.0%                       | 28.9%            | 429,337                       | 10,733,425                         | 112,919                                    | 2,822,975         | 2.4%                             | \$10.25                | 24.3%                       | 6.2%                       | 106,190                         | 2,654,750         |
| IONIA     | -3.4%            | 2,304                           | 57,600            | 0.0%                             | \$1.11                 | 28.9%                       | 15.1%            | 7,969                         | 199,225                            | 1,720                                      | 43,000            | 0.0%                             | \$0.83                 | 18.7%                       | 8.2%                       | 2,289                           | 57,225            |
| IOSCO     | 45.7%            | 6,165                           | 154,125           | 0.1%                             | \$5.44                 | 29.4%                       | -13.1%           | 20,977                        | 524,425                            | 3,950                                      | 98,750            | 0.1%                             | \$3.48                 | 17.5%                       | 38.8%                      | 5,228                           | 130,700           |
| IRON      | 15.7%            | 3,612                           | 90,300            | 0.0%                             | \$6.62                 | 27.3%                       | -3.9%            | 13,234                        | 330,850                            | 3,833                                      | 95,825            | 0.1%                             | \$7.03                 | 16.7%                       | 46.8%                      | 5,147                           | 128,675           |
| ISABELLA  | 3.1%             | 17,096                          | 427,400           | 0.2%                             | \$7.90                 | 30.6%                       | 33.6%            | 55,926                        | 1,398,150                          | 13,529                                     | 338,225           | 0.3%                             | \$6.25                 | 23.7%                       | -0.6%                      | 12,965                          | 324,125           |
| JACKSON   | 25.0%            | 5,114                           | 127,850           | 0.1%                             | \$0.84                 | 23.3%                       | -24.7%           | 21,946                        | 548,650                            | 4,697                                      | 117,425           | 0.1%                             | \$0.78                 | 21.3%                       | 2.0%                       | 5,057                           | 126,425           |
| KALAMAZOO | 11.8%            | 75,067                          | 1,876,675         | 1.0%                             | \$8.84                 | 28.0%                       | 6.7%             | 267,973                       | 6,699,325                          | 62,967                                     | 1,574,175         | 1.3%                             | \$7.41                 | 23.6%                       | 5.6%                       | 69,307                          | 1,732,675         |
| KALKASKA  | ERR              | 360                             | 9,000             | 0.0%                             | \$0.82                 | 50.5%                       | 2.0%             | 713                           | 17,825                             | 250                                        | 6,250             | 0.0%                             | \$0.57                 | 64.1%                       | ERR                        | 0                               | 0                 |
| KENT      | -1.2%            | 762,419                         | 19,060,475        | 10.0%                            | \$42.88                | 31.7%                       | 34.6%            | 2,403,822                     | 60,095,550                         | 507,481                                    | 12,687,025        | 10.7%                            | \$28.54                | 19.8%                       | 1.2%                       | 597,383                         | 14,934,575        |
| KEMENAW   | ERR              | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |
| LAKE      | ERR              | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |
| LAPEER    | 27.8%            | 8,488                           | 212,200           | 0.1%                             | \$3.03                 | 32.8%                       | 16.4%            | 25,855                        | 646,375                            | 5,911                                      | 147,775           | 0.1%                             | \$2.11                 | 19.6%                       | 35.4%                      | 6,743                           | 168,575           |
| LEELANAU  | ERR              | 21                              | 525               | 0.0%                             | \$0.04                 | 13.0%                       | -69.1%           | 162                           | 4,050                              | 45                                         | 1,125             | 0.0%                             | \$0.08                 | 35.4%                       | -38.4%                     | 0                               | 0                 |
| LENAMEE   | 1.2%             | 10,230                          | 255,750           | 0.1%                             | \$2.84                 | 27.5%                       | 11.8%            | 37,161                        | 929,025                            | 7,537                                      | 188,425           | 0.2%                             | \$2.09                 | 22.0%                       | -13.9%                     | 7,007                           | 175,175           |
| LIV.      | 8.9%             | 10,252                          | 256,300           | 0.1%                             | \$2.56                 | 34.8%                       | 45.2%            | 29,470                        | 736,750                            | 5,638                                      | 140,950           | 0.1%                             | \$1.41                 | 23.1%                       | -0.5%                      | 7,632                           | 190,800           |
| LUCE      | ERR              | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |
| MACKINAC  | 60.6%            | 140                             | 3,500             | 0.0%                             | \$0.34                 | 25.8%                       | -34.0%           | 542                           | 13,550                             | 60                                         | 1,500             | 0.0%                             | \$0.15                 | 12.1%                       | 3.4%                       | 170                             | 4,250             |
| MACOMB    | -3.9%            | 83,309                          | 2,082,725         | 1.1%                             | \$3.00                 | 29.8%                       | 18.1%            | 279,867                       | 6,996,675                          | 38,242                                     | 956,050           | 0.8%                             | \$1.38                 | 16.4%                       | -27.2%                     | 62,372                          | 1,559,300         |
| MANISTEE  | -7.1%            | 2,551                           | 63,775            | 0.0%                             | \$2.77                 | 23.0%                       | -9.4%            | 11,073                        | 276,825                            | 2,308                                      | 57,700            | 0.0%                             | \$2.51                 | 22.9%                       | -13.8%                     | 2,770                           | 69,250            |
| MARQUETTE | -0.1%            | 16,138                          | 403,450           | 0.2%                             | \$5.44                 | 27.3%                       | 5.9%             | 59,163                        | 1,479,075                          | 11,490                                     | 287,250           | 0.2%                             | \$3.88                 | 20.8%                       | -8.2%                      | 12,958                          | 323,950           |
| MASON     | 11.3%            | 2,607                           | 65,175            | 0.0%                             | \$2.47                 | 22.6%                       | -28.6%           | 11,517                        | 287,925                            | 1,490                                      | 37,250            | 0.0%                             | \$1.41                 | 13.8%                       | -24.6%                     | 2,511                           | 62,775            |
| MECOSTA   | 78.2%            | 376                             | 9,400             | 0.0%                             | \$0.25                 | 16.0%                       | -65.2%           | 2,348                         | 58,700                             | 281                                        | 7,025             | 0.0%                             | \$0.19                 | 9.1%                        | -1.7%                      | 781                             | 19,525            |
| MEMONINEE | 3.1%             | 2,602                           | 65,050            | 0.0%                             | \$2.48                 | 28.8%                       | 9.3%             | 9,026                         | 225,650                            | 1,964                                      | 49,100            | 0.0%                             | \$1.87                 | 18.9%                       | 13.1%                      | 2,676                           | 66,900            |
| MIDLAND   | 36.3%            | 21,385                          | 534,625           | 0.3%                             | \$7.27                 | 33.6%                       | 23.3%            | 63,722                        | 1,593,050                          | 17,740                                     | 443,500           | 0.4%                             | \$6.03                 | 23.8%                       | 44.6%                      | 17,324                          | 433,100           |



| COUNTY     | CHANGE<br>Q2toQ3 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | WOMEN'S<br>CLOTHES<br>SALES TAX<br>1984(1) | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES |  |
|------------|------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|--------------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|--|
|            | 1983(4)          |                                 |                   |                                     |                        |                             |                  |                               |                                    | 1984(1)                                    |                   |                                     |                        |                             |                            | 1984(2)                         |                   |  |
| MISSAUKEE  | 34.1%            | 429                             | 10,725            | 0.0%                                | \$1.07                 | 34.2%                       | 7.0%             | 1,255                         | 31,375                             | 386                                        | 9,650             | 0.0%                                | \$0.96                 | 21.7%                       | 206.3%                     | 474                             | 11,850            |  |
| MONROE     | 33.7%            | 5,941                           | 148,525           | 0.1%                                | \$1.10                 | 28.8%                       | 18.7%            | 20,621                        | 515,525                            | 6,283                                      | 157,075           | 0.1%                                | \$1.17                 | 27.4%                       | 6.0%                       | 5,620                           | 140,500           |  |
| MONTCALM   | -3.2%            | 7,295                           | 182,375           | 0.1%                                | \$3.84                 | 28.1%                       | 16.7%            | 25,926                        | 648,150                            | 5,659                                      | 141,475           | 0.1%                                | \$2.97                 | 18.0%                       | -4.4%                      | 6,992                           | 174,800           |  |
| MONTH.     | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |  |
| MUSKEGON   | 15.7%            | 9,318                           | 232,950           | 0.1%                                | \$1.48                 | 26.5%                       | -6.2%            | 35,217                        | 880,425                            | 8,240                                      | 206,000           | 0.2%                                | \$1.31                 | 26.1%                       | 11.6%                      | 7,318                           | 182,950           |  |
| NEWAYGO    | 34.6%            | 12,819                          | 320,475           | 0.2%                                | \$9.18                 | 29.9%                       | 6.2%             | 42,838                        | 1,070,950                          | 9,603                                      | 240,075           | 0.2%                                | \$6.88                 | 23.9%                       | 7.1%                       | 10,303                          | 257,575           |  |
| OAKLAND    | -7.1%            | 998,637                         | 24,965,925        | 13.0%                               | \$24.67                | 28.8%                       | 22.1%            | 3,462,843                     | 86,571,075                         | 442,743                                    | 11,068,575        | 9.3%                                | \$10.94                | 21.4%                       | -42.2%                     | 504,390                         | 12,609,750        |  |
| OCEANA     | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |  |
| OGEMAW     | 5.3%             | 3,740                           | 93,500            | 0.0%                                | \$5.69                 | 28.9%                       | 4.4%             | 12,928                        | 323,200                            | 3,914                                      | 97,850            | 0.1%                                | \$5.95                 | 17.7%                       | 77.7%                      | 6,059                           | 151,475           |  |
| ONTONAGON  | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |  |
| OSCEOLA    | 44.8%            | 1,360                           | 34,000            | 0.0%                                | \$1.80                 | 34.4%                       | 11.6%            | 3,955                         | 98,875                             | 969                                        | 24,225            | 0.0%                                | \$1.28                 | 17.9%                       | 81.5%                      | 1,292                           | 32,300            |  |
| OSCODA     | ERR              | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR              | 0                             | 0                                  | 0                                          | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 |  |
| OTSEGO     | 169.9%           | 5,473                           | 136,825           | 0.1%                                | \$9.13                 | 30.4%                       | -16.3%           | 18,027                        | 450,675                            | 2,643                                      | 66,075            | 0.1%                                | \$4.41                 | 15.7%                       | -26.5%                     | 4,423                           | 110,575           |  |
| OTTAWA     | 2.9%             | 22,245                          | 556,125           | 0.3%                                | \$3.54                 | 26.1%                       | -1.3%            | 85,306                        | 2,132,650                          | 16,253                                     | 406,325           | 0.3%                                | \$2.59                 | 22.5%                       | -12.6%                     | 19,652                          | 491,300           |  |
| PRES. IS.  | 28500.0%         | 336                             | 8,400             | 0.0%                                | \$0.59                 | 53.9%                       | 17.5%            | 623                           | 15,575                             | 361                                        | 9,025             | 0.0%                                | \$0.63                 | 18.3%                       | ERR                        | 363                             | 9,075             |  |
| ROSCOMMON  | 60.5%            | 3,509                           | 87,725            | 0.0%                                | \$5.36                 | 21.9%                       | -46.3%           | 16,054                        | 401,350                            | 1,967                                      | 49,175            | 0.0%                                | \$3.00                 | 13.4%                       | 1.9%                       | 3,844                           | 96,100            |  |
| SAGINAW    | 11.4%            | 181,486                         | 4,537,150         | 2.4%                                | \$19.89                | 34.2%                       | 38.9%            | 530,869                       | 13,271,725                         | 129,866                                    | 3,246,650         | 2.7%                                | \$14.24                | 20.4%                       | 28.1%                      | 151,886                         | 3,797,150         |  |
| ST. CLAIR  | -51.7%           | 114,475                         | 2,861,875         | 1.5%                                | \$20.62                | 27.6%                       | 84.1%            | 415,224                       | 10,380,600                         | 114,835                                    | 2,870,875         | 2.4%                                | \$20.68                | 19.8%                       | 4.5%                       | 139,175                         | 3,479,375         |  |
| ST. JOSEPH | 9.8%             | 15,438                          | 385,950           | 0.2%                                | \$6.88                 | 33.6%                       | 33.5%            | 45,889                        | 1,147,225                          | 8,094                                      | 202,350           | 0.2%                                | \$3.61                 | 20.1%                       | -3.1%                      | 10,480                          | 262,000           |  |
| SANILAC    | 4.7%             | 5,816                           | 145,400           | 0.1%                                | \$3.56                 | 40.7%                       | 82.2%            | 14,292                        | 357,300                            | 3,350                                      | 83,750            | 0.1%                                | \$2.05                 | 16.9%                       | 49.9%                      | 5,557                           | 138,925           |  |
| SCHCRFT.   | ERR              | 99                              | 2,475             | 0.0%                                | \$0.29                 | 100.0%                      | ERR              | 99                            | 2,475                              | 258                                        | 6,450             | 0.0%                                | \$0.75                 | 18.6%                       | ERR                        | 272                             | 6,800             |  |
| SHIAWASSE  | -6.3%            | 8,835                           | 220,875           | 0.1%                                | \$3.10                 | 36.0%                       | 62.4%            | 24,519                        | 612,975                            | 5,047                                      | 126,175           | 0.1%                                | \$1.77                 | 20.8%                       | 13.6%                      | 6,341                           | 158,525           |  |
| TUSCOLA    | 13.4%            | 7,251                           | 181,275           | 0.1%                                | \$3.18                 | 28.1%                       | 3.9%             | 25,767                        | 644,175                            | 5,029                                      | 125,725           | 0.1%                                | \$2.21                 | 14.8%                       | -6.6%                      | 7,017                           | 175,425           |  |
| VAN BUREN  | 29.7%            | 2,514                           | 62,850            | 0.0%                                | \$0.94                 | 28.9%                       | -7.7%            | 8,702                         | 217,550                            | 1,496                                      | 37,400            | 0.0%                                | \$0.56                 | 22.6%                       | 9.5%                       | 2,098                           | 52,450            |  |
| WASHTENAW  | 19.3%            | 84,501                          | 2,112,525         | 1.1%                                | \$7.98                 | 32.0%                       | 17.1%            | 263,873                       | 6,596,825                          | 52,556                                     | 1,313,900         | 1.1%                                | \$4.96                 | 18.6%                       | 12.4%                      | 64,923                          | 1,623,075         |  |
| WAYNE      | -14.1%           | 1,920,683                       | 48,017,075        | 25.1%                               | \$20.54                | 32.7%                       | 43.9%            | 5,882,463                     | 147,061,575                        | 905,050                                    | 22,626,250        | 19.0%                               | \$9.68                 | 20.3%                       | -15.7%                     | 1,302,111                       | 32,552,775        |  |
| WEXFORD    | 55.4%            | 14,310                          | 357,750           | 0.2%                                | \$14.25                | 29.2%                       | -3.7%            | 48,938                        | 1,223,450                          | 11,055                                     | 276,375           | 0.2%                                | \$11.01                | 22.2%                       | 8.2%                       | 10,701                          | 267,525           |  |
| OUT/STATE  | 6.7%             | 2,552,381                       | 63,809,525        | 33.3%                               |                        | 36.0%                       | 49.9%            | 7,095,222                     | 177,380,550                        | 1,862,422                                  | 46,560,550        | 39.1%                               |                        | 18.7%                       | 49.8%                      | 2,517,213                       | 62,930,325        |  |

| COUNTY  | CHANGE<br>Q2toQ3 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>Q3toQ4 | TOTAL<br>SALES<br>TAX<br>1983 | TOTAL<br>SALES<br>REVENUES<br>1983 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(1)TO<br>84(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES |
|---------|------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|
|         |                  | 1983(4)                         |                   |                                     |                        |                             |                  |                               |                                    | 1984(1)                         |                   |                                     |                        |                             |                            | 1984(2)                         |                   |
| TOTAL   | -2.1%            | 17,654,189                      | 191,354,725       | 100.0%                              |                        | 32.5%                       | 36.4%            | 23,561,372                    | 589,034,300                        | 4,760,459                       | 119,011,475       | 100.0%                              |                        | 19.7%                       | 4.4%                       | 142,471                         | 153,561,775       |
| AVERAGE |                  | 61,468                          | 1,536,689         |                                     | \$13.77                |                             |                  | 198,387                       | 4,959,684                          | 34,916                          | 872,903           |                                     | \$7.82                 |                             |                            | 43,678                          | 1,091,945         |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2) TO<br>84(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3) TO<br>84(3) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4) TO<br>84(4) | TOTAL<br>SALES<br>TAX<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|-------------------------------------|------------------------|-----------------------------|-----------------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------|
|           |                                     |                        |                             | 1984(3)                     |                                 |                   |                                     |                        |                             | 1984(4)                     |                                 |                   |                                     |                        |                             |                             |                               |                                    |
| ALCONA    | 0.0%                                | \$0.00                 | 0.0%                        | -100.0%                     | 184                             | 4,600             | 0.0%                                | \$0.47                 | 63.0%                       | -20.0%                      | 108                             | 2,700             | 0.0%                                | \$0.28                 | 37.0%                       | ERR                         | 292                           | 7,300                              |
| ALGER     | 0.0%                                | \$0.00                 | ERR                         | -100.0%                     | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | -100.0%                     | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | -100.0%                     | 0                             | 0                                  |
| ALLEGAN   | 0.1%                                | \$2.23                 | 24.6%                       | -9.2%                       | 10,136                          | 253,400           | 0.2%                                | \$3.11                 | 34.3%                       | -4.7%                       | 7,027                           | 175,675           | 0.1%                                | \$2.15                 | 23.8%                       | -7.7%                       | 29,585                        | 739,625                            |
| ALPENA    | 0.1%                                | \$6.38                 | 22.5%                       | 2.8%                        | 9,531                           | 238,275           | 0.2%                                | \$7.37                 | 26.0%                       | 0.5%                        | 12,078                          | 301,950           | 0.2%                                | \$9.34                 | 33.0%                       | 0.9%                        | 36,644                        | 916,100                            |
| ANTRIM    | 0.0%                                | \$0.00                 | 0.0%                        | ERR                         | 466                             | 11,650            | 0.0%                                | \$0.72                 | 34.6%                       | ERR                         | 882                             | 22,050            | 0.0%                                | \$1.36                 | 65.4%                       | ERR                         | 1,348                         | 33,700                             |
| ARENAC    | 0.0%                                | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                                | \$0.00                 | ERR                         | ERR                         | 0                             | 0                                  |
| BARAGA    | 0.0%                                | \$3.06                 | 23.3%                       | 1079.5%                     | 1,151                           | 28,775            | 0.0%                                | \$3.39                 | 25.9%                       | 218.0%                      | 1,558                           | 38,950            | 0.0%                                | \$4.59                 | 35.0%                       | 48.7%                       | 4,451                         | 111,275                            |
| BARRY     | 0.0%                                | \$0.78                 | 21.0%                       | -6.9%                       | 2,013                           | 50,325            | 0.0%                                | \$1.10                 | 29.8%                       | 60.8%                       | 2,348                           | 58,700            | 0.0%                                | \$1.28                 | 34.8%                       | 53.7%                       | 6,756                         | 168,900                            |
| BAY       | 0.9%                                | \$10.92                | 23.8%                       | 25.8%                       | 51,138                          | 1,278,450         | 0.9%                                | \$10.66                | 23.2%                       | 18.6%                       | 70,198                          | 1,754,950         | 0.9%                                | \$14.64                | 31.8%                       | -0.2%                       | 220,545                       | 5,513,625                          |
| BENZIE    | 0.0%                                | \$6.39                 | 20.7%                       | 19.2%                       | 5,829                           | 145,725           | 0.1%                                | \$13.01                | 42.2%                       | 24.8%                       | 3,231                           | 80,775            | 0.0%                                | \$7.21                 | 23.4%                       | 0.9%                        | 13,808                        | 345,200                            |
| BERRIEN   | 0.4%                                | \$3.82                 | 24.9%                       | 2.5%                        | 27,960                          | 699,000           | 0.5%                                | \$4.08                 | 26.7%                       | 5.7%                        | 29,129                          | 728,225           | 0.4%                                | \$4.25                 | 27.8%                       | 8.1%                        | 104,895                       | 2,622,375                          |
| BRANCH    | 0.1%                                | \$3.59                 | 25.5%                       | 2.3%                        | 5,241                           | 131,025           | 0.1%                                | \$3.26                 | 23.1%                       | 8.7%                        | 7,061                           | 176,525           | 0.1%                                | \$4.39                 | 31.2%                       | 30.0%                       | 22,644                        | 566,100                            |
| CALHOUN   | 0.1%                                | \$1.32                 | 21.9%                       | -40.8%                      | 8,298                           | 207,450           | 0.1%                                | \$1.47                 | 24.4%                       | -21.3%                      | 11,851                          | 296,275           | 0.2%                                | \$2.09                 | 34.8%                       | -14.9%                      | 34,071                        | 851,775                            |
| CASS      | 0.1%                                | \$2.05                 | 27.2%                       | -22.7%                      | 5,586                           | 139,650           | 0.1%                                | \$2.82                 | 37.6%                       | -14.7%                      | 3,400                           | 85,000            | 0.0%                                | \$1.72                 | 22.9%                       | 10.9%                       | 14,873                        | 371,825                            |
| CHARLVX.  | 0.1%                                | \$5.77                 | 19.3%                       | 5.1%                        | 11,600                          | 290,000           | 0.2%                                | \$14.57                | 48.6%                       | 21.5%                       | 5,290                           | 132,250           | 0.1%                                | \$6.64                 | 22.2%                       | 21.7%                       | 23,849                        | 596,225                            |
| CHEBOYGAN | 0.0%                                | \$1.47                 | 23.0%                       | 18.0%                       | 2,061                           | 51,525            | 0.0%                                | \$2.50                 | 39.0%                       | 65.4%                       | 1,204                           | 30,100            | 0.0%                                | \$1.46                 | 22.8%                       | 322.5%                      | 5,286                         | 132,150                            |
| CHIPPewa  | 0.0%                                | \$0.49                 | 30.8%                       | -10.7%                      | 581                             | 14,525            | 0.0%                                | \$0.50                 | 31.4%                       | 41.4%                       | 277                             | 6,925             | 0.0%                                | \$0.24                 | 15.0%                       | 68.9%                       | 1,849                         | 46,225                             |
| CLARE     | 0.0%                                | \$1.28                 | 17.2%                       | 15.5%                       | 2,063                           | 51,575            | 0.0%                                | \$2.17                 | 29.3%                       | 22.4%                       | 2,782                           | 69,550            | 0.0%                                | \$2.92                 | 39.5%                       | 87.6%                       | 7,048                         | 176,200                            |
| CLINTON   | 0.1%                                | \$1.76                 | 22.5%                       | -3.0%                       | 4,616                           | 115,400           | 0.1%                                | \$2.06                 | 26.3%                       | -1.8%                       | 5,035                           | 125,875           | 0.1%                                | \$2.25                 | 28.7%                       | -5.2%                       | 17,522                        | 438,050                            |
| CRAWFORD  | 0.0%                                | \$3.19                 | 28.7%                       | -34.8%                      | 1,581                           | 39,525            | 0.0%                                | \$4.18                 | 37.6%                       | -32.0%                      | 721                             | 18,025            | 0.0%                                | \$1.90                 | 17.1%                       | -72.1%                      | 4,205                         | 105,125                            |
| DELTA     | 0.9%                                | \$36.69                | 23.2%                       | 17.3%                       | 67,038                          | 1,675,950         | 1.2%                                | \$43.03                | 27.2%                       | 9.5%                        | 76,336                          | 1,908,400         | 1.0%                                | \$49.00                | 30.9%                       | 9.1%                        | 246,709                       | 6,167,725                          |
| DICKINSON | 0.2%                                | \$9.33                 | 24.8%                       | 3.4%                        | 8,827                           | 220,675           | 0.2%                                | \$8.71                 | 23.1%                       | -6.1%                       | 12,596                          | 314,900           | 0.2%                                | \$12.43                | 33.0%                       | 4.9%                        | 38,184                        | 954,600                            |
| EATON     | 0.3%                                | \$5.93                 | 28.1%                       | -11.8%                      | 16,256                          | 406,400           | 0.3%                                | \$4.60                 | 21.8%                       | -9.4%                       | 21,175                          | 529,375           | 0.3%                                | \$5.99                 | 28.4%                       | -1.4%                       | 74,598                        | 1,864,950                          |
| EMMET     | 0.2%                                | \$11.45                | 17.0%                       | 5.0%                        | 40,361                          | 1,009,025         | 0.7%                                | \$43.89                | 65.1%                       | 6.4%                        | 8,428                           | 210,700           | 0.1%                                | \$9.16                 | 13.6%                       | 19.4%                       | 61,983                        | 1,549,575                          |
| GENESSE   | 1.7%                                | \$5.95                 | 22.3%                       | 22.9%                       | 115,477                         | 2,886,925         | 2.0%                                | \$6.41                 | 24.0%                       | 14.9%                       | 155,495                         | 3,887,375         | 2.0%                                | \$8.63                 | 32.4%                       | 10.5%                       | 480,536                       | 12,013,400                         |
| GLADWIN   | 0.0%                                | \$3.77                 | 29.4%                       | 54.8%                       | 2,795                           | 69,875            | 0.0%                                | \$3.50                 | 27.3%                       | 22.4%                       | 2,720                           | 68,000            | 0.0%                                | \$3.41                 | 26.6%                       | 23.0%                       | 10,229                        | 255,725                            |
| GOCEBIC   | 0.0%                                | \$3.76                 | 17.4%                       | 2.0%                        | 3,209                           | 80,225            | 0.1%                                | \$4.08                 | 18.8%                       | 12.3%                       | 8,843                           | 221,075           | 0.1%                                | \$11.23                | 51.9%                       | 204.4%                      | 17,025                        | 425,625                            |
| GR. TRAV. | 0.3%                                | \$9.39                 | 23.8%                       | -13.5%                      | 27,139                          | 678,475           | 0.5%                                | \$12.36                | 31.3%                       | -3.7%                       | 21,008                          | 525,200           | 0.3%                                | \$9.57                 | 24.2%                       | 1.2%                        | 86,676                        | 2,166,900                          |

| COUNTY    | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(2)TO<br>84(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(3)TO<br>84(3) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>SALES YEAR | CHANGE<br>83(4)TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|-----------|----------------------------------|--------------|-----------------------------------|----------------------------|---------------------------------|-------------------|----------------------------------|--------------|-----------------------------------|----------------------------|---------------------------------|-------------------|----------------------------------|--------------|-----------------------------------|----------------------------|------------------------|------------------------------------|
|           |                                  |              |                                   |                            | 1984(3)                         |                   |                                  |              |                                   |                            | 1984(4)                         |                   |                                  |              |                                   |                            |                        |                                    |
| GRATOIT   | 0.9%                             | \$35.94      | 23.9%                             | 8.6%                       | 60,485                          | 1,512,125         | 1.1%                             | \$37.38      | 24.9%                             | -2.8%                      | 74,755                          | 1,868,875         | 1.0%                             | \$46.20      | 30.7%                             | 4.0%                       | 243,346                | 6,083,650                          |
| HILLSDALE | 0.0%                             | \$1.51       | 24.9%                             | -74.3%                     | 2,442                           | 61,050            | 0.0%                             | \$1.45       | 24.0%                             | -3.8%                      | 2,377                           | 59,425            | 0.0%                             | \$1.41       | 23.4%                             | -35.4%                     | 10,171                 | 254,275                            |
| HOUGHTON  | 0.0%                             | \$0.59       | 22.5%                             | -34.4%                     | 921                             | 23,025            | 0.0%                             | \$0.61       | 23.2%                             | -38.0%                     | 1,473                           | 36,825            | 0.0%                             | \$0.97       | 37.2%                             | 4.8%                       | 3,962                  | 99,050                             |
| MUROM     | 0.1%                             | \$3.07       | 25.6%                             | -14.3%                     | 4,469                           | 111,725           | 0.1%                             | \$3.06       | 25.6%                             | -5.1%                      | 5,901                           | 147,525           | 0.1%                             | \$4.05       | 33.8%                             | -14.4%                     | 17,436                 | 435,900                            |
| INGHAM    | 1.7%                             | \$9.64       | 22.9%                             | 3.9%                       | 109,560                         | 2,739,000         | 1.9%                             | \$9.94       | 23.6%                             | 13.5%                      | 135,407                         | 3,385,175         | 1.8%                             | \$12.29      | 29.2%                             | 8.9%                       | 464,076                | 11,601,900                         |
| IONIA     | 0.0%                             | \$1.10       | 24.8%                             | 10.4%                      | 2,464                           | 61,600            | 0.0%                             | \$1.19       | 26.7%                             | 23.1%                      | 2,745                           | 68,625            | 0.0%                             | \$1.32       | 29.8%                             | 19.1%                      | 9,218                  | 230,450                            |
| IOSCO     | 0.1%                             | \$4.61       | 23.2%                             | 7.3%                       | 7,180                           | 179,500           | 0.1%                             | \$6.33       | 31.9%                             | 1.2%                       | 6,154                           | 153,850           | 0.1%                             | \$5.43       | 27.3%                             | -0.2%                      | 22,512                 | 562,800                            |
| IRON      | 0.1%                             | \$9.44       | 22.5%                             | 58.3%                      | 6,143                           | 153,575           | 0.1%                             | \$11.26      | 26.8%                             | 63.4%                      | 7,765                           | 194,125           | 0.1%                             | \$14.24      | 33.9%                             | 115.0%                     | 22,888                 | 572,200                            |
| ISABELLA  | 0.2%                             | \$5.99       | 22.7%                             | 4.4%                       | 13,915                          | 347,875           | 0.2%                             | \$6.43       | 24.4%                             | 8.7%                       | 16,726                          | 418,150           | 0.2%                             | \$7.73       | 29.3%                             | -2.2%                      | 57,135                 | 1,428,375                          |
| JACKSON   | 0.1%                             | \$0.83       | 23.0%                             | -6.9%                      | 5,725                           | 143,125           | 0.1%                             | \$0.94       | 26.0%                             | -15.7%                     | 6,527                           | 163,175           | 0.1%                             | \$1.08       | 29.7%                             | 27.6%                      | 22,006                 | 550,150                            |
| KALAMAZOO | 1.1%                             | \$8.16       | 25.9%                             | 10.2%                      | 64,006                          | 1,600,150         | 1.1%                             | \$7.53       | 24.0%                             | -9.0%                      | 70,913                          | 1,772,825         | 0.9%                             | \$8.35       | 26.5%                             | -5.5%                      | 267,193                | 6,679,825                          |
| KALKASKA  | 0.0%                             | \$0.00       | 0.0%                              | ERR                        | 0                               | 0                 | 0.0%                             | \$0.00       | 0.0%                              | -100.0%                    | 140                             | 3,590             | 0.0%                             | \$0.32       | 35.9%                             | -61.1%                     | 390                    | 9,750                              |
| KENT      | 9.7%                             | \$33.60      | 23.3%                             | 4.2%                       | 563,508                         | 14,087,700        | 9.9%                             | \$31.69      | 22.0%                             | -0.5%                      | 897,363                         | 22,434,075        | 11.8%                            | \$50.47      | 35.0%                             | 17.7%                      | 2,565,735              | 64,143,375                         |
| KEMEEENAW | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                               | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                               | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| LAKE      | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                               | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                               | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| LAPEER    | 0.1%                             | \$2.41       | 22.4%                             | 18.2%                      | 7,662                           | 191,550           | 0.1%                             | \$2.73       | 25.5%                             | 5.0%                       | 9,771                           | 244,275           | 0.1%                             | \$3.49       | 32.5%                             | 15.1%                      | 30,087                 | 752,175                            |
| LEELANAU  | 0.0%                             | \$0.00       | 0.0%                              | ERR                        | 53                              | 1,325             | 0.0%                             | \$0.09       | 41.7%                             | -22.1%                     | 29                              | 725               | 0.0%                             | \$0.05       | 22.8%                             | 38.1%                      | 127                    | 3,175                              |
| LENAMEE   | 0.1%                             | \$1.95       | 20.5%                             | -22.4%                     | 10,099                          | 252,475           | 0.2%                             | \$2.81       | 29.5%                             | 10.4%                      | 9,555                           | 238,875           | 0.1%                             | \$2.66       | 27.9%                             | -6.6%                      | 34,198                 | 854,950                            |
| LIV.      | 0.1%                             | \$1.90       | 31.3%                             | 17.7%                      | 6,412                           | 160,300           | 0.1%                             | \$1.60       | 26.3%                             | -9.2%                      | 4,683                           | 117,075           | 0.1%                             | \$1.17       | 19.2%                             | -54.3%                     | 24,365                 | 609,125                            |
| LUCE      | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                               | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                               | 0                 | 0.0%                             | \$0.00       | ERR                               | ERR                        | 0                      | 0                                  |
| MACKINAC  | 0.0%                             | \$0.42       | 34.4%                             | 28.8%                      | 231                             | 5,775             | 0.0%                             | \$0.57       | 46.8%                             | 9.0%                       | 33                              | 825               | 0.0%                             | \$0.08       | 6.7%                              | -76.4%                     | 494                    | 12,350                             |
| MACOMB    | 1.0%                             | \$2.24       | 26.8%                             | -15.1%                     | 68,230                          | 1,705,750         | 1.2%                             | \$2.46       | 29.3%                             | -3.3%                      | 63,790                          | 1,594,750         | 0.8%                             | \$2.30       | 27.4%                             | -23.4%                     | 232,634                | 5,815,850                          |
| MANISTEE  | 0.0%                             | \$3.01       | 27.5%                             | -8.6%                      | 2,651                           | 66,275            | 0.0%                             | \$2.88       | 26.3%                             | -5.8%                      | 2,335                           | 58,375            | 0.0%                             | \$2.54       | 23.2%                             | -8.5%                      | 10,064                 | 251,600                            |
| MARQUETTE | 0.2%                             | \$4.37       | 23.4%                             | -15.1%                     | 14,502                          | 362,550           | 0.3%                             | \$4.89       | 26.2%                             | -4.9%                      | 16,390                          | 409,750           | 0.2%                             | \$5.53       | 29.6%                             | 1.6%                       | 55,340                 | 1,383,500                          |
| MASON     | 0.0%                             | \$2.38       | 23.3%                             | -23.5%                     | 3,902                           | 97,550            | 0.1%                             | \$3.70       | 36.2%                             | 6.8%                       | 2,882                           | 72,050            | 0.0%                             | \$2.73       | 26.7%                             | 10.5%                      | 10,785                 | 269,625                            |
| MECOSTA   | 0.0%                             | \$0.53       | 25.3%                             | 28.9%                      | 1,303                           | 32,575            | 0.0%                             | \$0.88       | 42.2%                             | 20.6%                      | 722                             | 18,050            | 0.0%                             | \$0.49       | 23.4%                             | 92.0%                      | 3,087                  | 77,175                             |
| MEMONINEE | 0.0%                             | \$2.55       | 25.8%                             | 15.9%                      | 2,481                           | 62,025            | 0.0%                             | \$2.37       | 23.9%                             | 4.2%                       | 3,253                           | 81,325            | 0.0%                             | \$3.10       | 31.4%                             | 25.0%                      | 10,374                 | 259,350                            |
| MIDLAND   | 0.3%                             | \$5.89       | 23.3%                             | 36.2%                      | 19,866                          | 496,650           | 0.3%                             | \$6.75       | 26.7%                             | 14.5%                      | 19,517                          | 487,925           | 0.3%                             | \$6.63       | 26.2%                             | -8.7%                      | 74,447                 | 1,861,175                          |

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| COUNTY     | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2) TO<br>84(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3) TO<br>84(3) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4) TO<br>84(4) | TOTAL<br>SALES<br>1984 | TOTAL<br>SALES<br>REVENUES<br>1984 |
|------------|----------------------------------|------------------------|-----------------------------|-----------------------------|---------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|---------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|------------------------|------------------------------------|
|            |                                  |                        |                             |                             |                                 | 1984(3)           |                                  |                        |                             |                             |                                 | 1984(4)           |                                  |                        |                             |                             |                        |                                    |
| MISSAUKEE  | 0.0%                             | \$1.18                 | 26.6%                       | 58.5%                       | 441                             | 11,025            | 0.0%                             | \$1.10                 | 24.8%                       | 10.0%                       | 478                             | 11,950            | 0.0%                             | \$1.19                 | 26.9%                       | 11.4%                       | 1,779                  | 44,475                             |
| MONROE     | 0.1%                             | \$1.04                 | 24.6%                       | 50.1%                       | 6,322                           | 158,050           | 0.1%                             | \$1.17                 | 27.6%                       | 26.3%                       | 4,666                           | 116,650           | 0.1%                             | \$0.87                 | 20.4%                       | -21.5%                      | 22,891                 | 572,275                            |
| MONTCALM   | 0.1%                             | \$3.68                 | 22.3%                       | 8.3%                        | 10,152                          | 253,800           | 0.2%                             | \$5.34                 | 32.3%                       | 62.4%                       | 8,621                           | 215,525           | 0.1%                             | \$4.53                 | 27.4%                       | 18.2%                       | 31,424                 | 785,600                            |
| MONTH.     | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| MUSKEGON   | 0.1%                             | \$1.16                 | 23.2%                       | -14.7%                      | 7,988                           | 199,700           | 0.1%                             | \$1.27                 | 25.3%                       | -19.6%                      | 8,051                           | 201,275           | 0.1%                             | \$1.28                 | 25.5%                       | -13.6%                      | 31,597                 | 789,925                            |
| NEWAYGO    | 0.2%                             | \$7.38                 | 25.6%                       | 14.8%                       | 7,045                           | 176,125           | 0.1%                             | \$5.04                 | 17.5%                       | -41.7%                      | 13,230                          | 330,750           | 0.2%                             | \$9.47                 | 32.9%                       | 3.2%                        | 40,181                 | 1,004,525                          |
| OAKLAND    | 8.2%                             | \$12.46                | 24.4%                       | -42.7%                      | 498,541                         | 12,463,525        | 8.8%                             | \$12.32                | 24.1%                       | -39.0%                      | 622,639                         | 15,565,975        | 8.2%                             | \$15.38                | 30.1%                       | -37.7%                      | 2,068,313              | 51,707,825                         |
| OCEANA     | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| OGEMAW     | 0.1%                             | \$9.22                 | 27.4%                       | 78.0%                       | 5,989                           | 149,725           | 0.1%                             | \$9.11                 | 27.1%                       | 67.2%                       | 6,172                           | 154,300           | 0.1%                             | \$9.39                 | 27.9%                       | 65.0%                       | 22,134                 | 553,350                            |
| ONTONAGON  | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| OSCEOLA    | 0.0%                             | \$1.71                 | 23.8%                       | 53.4%                       | 1,761                           | 44,025            | 0.0%                             | \$2.33                 | 32.5%                       | 44.5%                       | 1,403                           | 35,075            | 0.0%                             | \$1.85                 | 25.9%                       | 3.2%                        | 5,425                  | 135,625                            |
| OSCODA     | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                         | 0                      | 0                                  |
| OTSEGO     | 0.1%                             | \$7.38                 | 26.4%                       | 82.6%                       | 5,867                           | 146,675           | 0.1%                             | \$9.78                 | 35.0%                       | -10.2%                      | 3,851                           | 96,275            | 0.1%                             | \$6.42                 | 22.9%                       | -29.6%                      | 16,784                 | 419,600                            |
| OTTAWA     | 0.3%                             | \$3.13                 | 27.2%                       | -10.3%                      | 17,160                          | 429,000           | 0.3%                             | \$2.73                 | 23.7%                       | -23.9%                      | 19,258                          | 481,450           | 0.3%                             | \$3.06                 | 26.6%                       | -13.4%                      | 72,323                 | 1,808,075                          |
| PRES. IS.  | 0.0%                             | \$0.64                 | 18.4%                       | 36200.0%                    | 546                             | 13,650            | 0.0%                             | \$0.96                 | 27.6%                       | 90.9%                       | 707                             | 17,675            | 0.0%                             | \$1.24                 | 35.8%                       | 110.4%                      | 1,977                  | 49,425                             |
| ROSCOMMON  | 0.1%                             | \$5.87                 | 26.1%                       | -5.6%                       | 5,256                           | 131,400           | 0.1%                             | \$8.02                 | 35.8%                       | -19.6%                      | 3,634                           | 90,850            | 0.0%                             | \$5.55                 | 24.7%                       | 3.6%                        | 14,701                 | 367,525                            |
| SAGINAW    | 2.5%                             | \$16.65                | 23.8%                       | 29.5%                       | 151,204                         | 3,780,100         | 2.7%                             | \$16.58                | 23.7%                       | 15.7%                       | 204,487                         | 5,112,175         | 2.7%                             | \$22.42                | 32.1%                       | 12.7%                       | 637,443                | 15,936,075                         |
| ST. CLAIR  | 2.3%                             | \$25.07                | 24.0%                       | 8.2%                        | 139,799                         | 3,494,975         | 2.5%                             | \$25.18                | 24.1%                       | 124.9%                      | 185,475                         | 4,636,875         | 2.4%                             | \$33.41                | 32.0%                       | 62.0%                       | 579,284                | 14,482,100                         |
| ST. JOSEPH | 0.2%                             | \$4.67                 | 26.1%                       | -0.5%                       | 9,843                           | 246,075           | 0.2%                             | \$4.39                 | 24.5%                       | -14.9%                      | 11,786                          | 294,650           | 0.2%                             | \$5.25                 | 29.3%                       | -23.7%                      | 40,203                 | 1,005,075                          |
| SANILAC    | 0.1%                             | \$3.41                 | 28.1%                       | 82.3%                       | 6,271                           | 156,775           | 0.1%                             | \$3.84                 | 31.7%                       | 96.5%                       | 4,599                           | 114,975           | 0.1%                             | \$2.82                 | 23.3%                       | -20.9%                      | 19,777                 | 494,425                            |
| SCHCRFT.   | 0.0%                             | \$0.79                 | 19.6%                       | ERR                         | 421                             | 10,525            | 0.0%                             | \$1.23                 | 30.3%                       | ERR                         | 438                             | 10,950            | 0.0%                             | \$1.28                 | 31.5%                       | 342.4%                      | 1,389                  | 34,725                             |
| SHIAWASSE  | 0.1%                             | \$2.23                 | 26.2%                       | 9.3%                        | 5,191                           | 129,775           | 0.1%                             | \$1.82                 | 21.4%                       | -4.6%                       | 7,662                           | 191,550           | 0.1%                             | \$2.69                 | 31.6%                       | -13.3%                      | 24,241                 | 606,025                            |
| TUSCOLA    | 0.1%                             | \$3.08                 | 20.7%                       | 14.0%                       | 16,205                          | 405,125           | 0.3%                             | \$7.11                 | 47.8%                       | 132.2%                      | 5,641                           | 141,025           | 0.1%                             | \$2.48                 | 16.6%                       | -22.2%                      | 33,892                 | 847,300                            |
| VAN BUREN  | 0.0%                             | \$0.79                 | 31.6%                       | 0.0%                        | 1,789                           | 44,725            | 0.0%                             | \$0.67                 | 27.0%                       | -34.3%                      | 1,246                           | 31,150            | 0.0%                             | \$0.47                 | 18.8%                       | -50.4%                      | 6,629                  | 165,725                            |
| WASHTENAW  | 1.1%                             | \$6.13                 | 23.0%                       | 7.4%                        | 73,910                          | 1,847,750         | 1.3%                             | \$6.98                 | 26.2%                       | 2.4%                        | 90,975                          | 2,274,375         | 1.2%                             | \$8.59                 | 32.2%                       | 7.7%                        | 282,364                | 7,059,100                          |
| WAYNE      | 21.2%                            | \$13.92                | 29.3%                       | -16.2%                      | 903,287                         | 22,582,175        | 15.9%                            | \$9.66                 | 20.3%                       | -32.3%                      | 1,339,492                       | 33,487,300        | 17.7%                            | \$14.32                | 30.1%                       | -30.3%                      | 4,449,940              | 111,248,500                        |
| WEXFORD    | 0.2%                             | \$10.66                | 21.5%                       | 11.9%                       | 14,739                          | 368,475           | 0.3%                             | \$14.68                | 29.6%                       | -0.8%                       | 13,294                          | 332,350           | 0.2%                             | \$13.24                | 26.7%                       | -7.1%                       | 49,789                 | 1,244,725                          |
| OUT/STATE  | 41.0%                            |                        | 25.3%                       | 57.7%                       | 2,382,595                       | 59,564,875        | 41.9%                            |                        | 23.9%                       | 39.9%                       | 3,196,434                       | 79,910,850        | 42.1%                            |                        | 32.1%                       | 25.2%                       | 9,958,664              | 248,966,600                        |

| COUNTY  | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(2)<br>84(2) | WOMEN'S<br>TO CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(3)<br>84(3) | WOMEN'S<br>TO CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>83(4)<br>84(4) | TOTAL<br>1984 | TOTAL<br>1984 |
|---------|-------------------------------------|------------------------|-----------------------------|--------------------------|------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|------------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|--------------------------|---------------|---------------|
|         |                                     |                        |                             |                          |                                    | 1984(3)           |                                     |                        |                             |                          |                                    | 1984(4)           |                                     |                        |                             |                          |               |               |
| TOTAL   | 100.0%                              |                        | 25.4%                       | 7.1%                     | 5,681,669                          | 142,041,725       | 100.0%                              |                        | 23.5%                       | 1.2%                     | 7,586,226                          | 189,655,650       | 100.0%                              |                        | 31.4%                       | -0.9%                    | 24,170,825    | 604,270,625   |
| AVERAGE |                                     | \$9.79                 |                             |                          | 39,748                             | 993,697           |                                     | \$8.90                 |                             |                          | 52,889                             | 1,322,227         |                                     | \$11.85                |                             |                          | 171,231       | 4,280,771     |

| COUNTY    | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES | PER CAPITA SALES | PERCENT OF TOTAL YEAR | CHANGE 84(1) TO 85(1) | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES | PER CAPITA SALES | PERCENT OF TOTAL YEAR | CHANGE 84(2) TO 85(2) | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES | PER CAPITA SALES | PERCENT OF TOTAL YEAR | CHANGE 84(3) TO 85(3) |
|-----------|---------------------------|----------------|------------------------|------------------|-----------------------|-----------------------|---------------------------|----------------|------------------------|------------------|-----------------------|-----------------------|---------------------------|----------------|------------------------|------------------|-----------------------|-----------------------|
|           | 1985(1)                   |                |                        |                  |                       |                       | 1985(2)                   |                |                        |                  |                       |                       | 1985(3)                   |                |                        |                  |                       |                       |
| ALCONA    | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | -100.0%               |
| ALGER     | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   |
| ALLEGAN   | 6,149                     | 153,725        | 0.1%                   | \$1.88           | 15.5%                 | 19.6%                 | 9,987                     | 249,675        | 0.2%                   | \$3.06           | 25.1%                 | 37.2%                 | 13,778                    | 344,450        | 0.2%                   | \$4.22           | 34.6%                 | 35.9%                 |
| ALPENA    | 6,012                     | 150,300        | 0.1%                   | \$4.65           | 18.0%                 | -11.4%                | 8,007                     | 200,175        | 0.1%                   | \$6.19           | 24.0%                 | -2.9%                 | 8,629                     | 215,725        | 0.1%                   | \$6.68           | 25.9%                 | -9.5%                 |
| ANTRIM    | 289                       | 7,225          | 0.0%                   | \$0.45           | 7.5%                  | ERR                   | 869                       | 21,725         | 0.0%                   | \$1.34           | 22.5%                 | ERR                   | 1,896                     | 47,400         | 0.0%                   | \$2.93           | 49.1%                 | 306.9%                |
| ARENAC    | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                   | \$0.00           | ERR                   | ERR                   |
| BARAGA    | 939                       | 23,475         | 0.0%                   | \$2.77           | 17.6%                 | 33.4%                 | 1,252                     | 31,300         | 0.0%                   | \$3.69           | 23.5%                 | 20.6%                 | 1,343                     | 33,575         | 0.0%                   | \$3.96           | 25.2%                 | 16.7%                 |
| BARRY     | 1,048                     | 26,200         | 0.0%                   | \$0.57           | 25.7%                 | 7.6%                  | 1,188                     | 29,700         | 0.0%                   | \$0.65           | 29.2%                 | -16.4%                | 1,156                     | 28,900         | 0.0%                   | \$0.63           | 28.4%                 | -24.6%                |
| BAY       | 42,941                    | 1,073,525      | 0.9%                   | \$8.95           | 22.1%                 | -8.3%                 | 49,995                    | 1,249,875      | 0.8%                   | \$10.43          | 25.7%                 | -4.6%                 | 38,722                    | 968,050        | 0.6%                   | \$8.08           | 19.9%                 | -24.3%                |
| BENZIE    | 2,173                     | 54,325         | 0.0%                   | \$4.85           | 14.6%                 | 15.3%                 | 3,217                     | 80,425         | 0.1%                   | \$7.18           | 21.6%                 | 12.3%                 | 6,117                     | 152,925        | 0.1%                   | \$13.65          | 41.0%                 | 4.9%                  |
| BERRIEN   | 19,042                    | 476,050        | 0.4%                   | \$2.78           | 20.5%                 | -12.0%                | 24,001                    | 600,025        | 0.4%                   | \$3.50           | 25.8%                 | -8.2%                 | 23,879                    | 596,975        | 0.4%                   | \$3.49           | 25.7%                 | -14.6%                |
| BRANCH    | 6,085                     | 152,125        | 0.1%                   | \$3.79           | 20.8%                 | 32.9%                 | 8,768                     | 219,200        | 0.1%                   | \$5.45           | 29.9%                 | 52.1%                 | 7,358                     | 183,950        | 0.1%                   | \$4.58           | 25.1%                 | 40.4%                 |
| CALHOUN   | 6,792                     | 169,800        | 0.1%                   | \$1.20           | 19.4%                 | 5.4%                  | 9,456                     | 236,400        | 0.2%                   | \$1.67           | 27.0%                 | 26.5%                 | 8,589                     | 214,725        | 0.1%                   | \$1.52           | 24.6%                 | 3.5%                  |
| CASS      | 3,062                     | 76,550         | 0.1%                   | \$1.55           | 13.8%                 | 66.9%                 | 5,921                     | 148,025        | 0.1%                   | \$2.99           | 26.6%                 | 46.1%                 | 7,725                     | 193,125        | 0.1%                   | \$3.90           | 34.8%                 | 38.3%                 |
| CHARLVX.  | 2,154                     | 53,850         | 0.0%                   | \$2.71           | 8.7%                  | -8.8%                 | 5,321                     | 133,025        | 0.1%                   | \$6.68           | 21.5%                 | 15.7%                 | 11,949                    | 298,725        | 0.2%                   | \$15.01          | 48.3%                 | 3.0%                  |
| CHEBOYGAN | 755                       | 18,875         | 0.0%                   | \$0.91           | 31.8%                 | -6.4%                 | 906                       | 22,650         | 0.0%                   | \$1.10           | 38.2%                 | -25.4%                | 575                       | 14,375         | 0.0%                   | \$0.70           | 24.2%                 | -72.1%                |
| CHIPPEWA  | 116                       | 2,900          | 0.0%                   | \$0.10           | 100.0%                | -72.5%                | 0                         | 0              | 0.0%                   | \$0.00           | 0.0%                  | -100.0%               | 0                         | 0              | 0.0%                   | \$0.00           | 0.0%                  | -100.0%               |
| CLARE     | 1,935                     | 48,375         | 0.0%                   | \$2.03           | 21.3%                 | 95.9%                 | 2,027                     | 50,675         | 0.0%                   | \$2.13           | 22.3%                 | 66.8%                 | 2,569                     | 64,225         | 0.0%                   | \$2.70           | 28.2%                 | 24.5%                 |
| CLINTON   | 4,936                     | 123,400        | 0.1%                   | \$2.21           | 23.6%                 | 25.5%                 | 5,504                     | 137,600        | 0.1%                   | \$2.46           | 26.3%                 | 39.8%                 | 5,282                     | 132,050        | 0.1%                   | \$2.36           | 25.3%                 | 14.4%                 |
| CRAWFORD  | 643                       | 16,075         | 0.0%                   | \$1.70           | 13.0%                 | -7.5%                 | 1,231                     | 30,775         | 0.0%                   | \$3.25           | 24.9%                 | 1.9%                  | 1,777                     | 44,425         | 0.0%                   | \$4.69           | 35.9%                 | 12.4%                 |
| DELTA     | 51,088                    | 1,277,200      | 1.0%                   | \$32.79          | 17.7%                 | 10.6%                 | 64,274                    | 1,606,850      | 1.0%                   | \$41.26          | 22.2%                 | 12.4%                 | 80,787                    | 2,019,675      | 1.3%                   | \$51.86          | 27.9%                 | 20.5%                 |
| DICKINSON | 9,102                     | 227,550        | 0.2%                   | \$8.98           | 22.7%                 | 24.7%                 | 9,770                     | 244,250        | 0.2%                   | \$9.64           | 24.4%                 | 3.3%                  | 9,637                     | 240,925        | 0.2%                   | \$9.51           | 24.1%                 | 9.2%                  |
| EATON     | 14,185                    | 354,625        | 0.3%                   | \$4.01           | 18.1%                 | -12.5%                | 22,176                    | 554,400        | 0.4%                   | \$6.28           | 28.3%                 | 5.8%                  | 19,298                    | 482,450        | 0.3%                   | \$5.46           | 24.6%                 | 18.7%                 |
| EMMET     | 2,335                     | 58,375         | 0.0%                   | \$2.54           | 4.0%                  | -12.4%                | 10,541                    | 263,525        | 0.2%                   | \$11.46          | 18.0%                 | 0.1%                  | 36,866                    | 921,650        | 0.6%                   | \$40.09          | 62.8%                 | -8.7%                 |
| GENESSE   | 108,130                   | 2,703,250      | 2.2%                   | \$6.00           | 21.2%                 | 5.7%                  | 114,423                   | 2,860,575      | 1.9%                   | \$6.35           | 22.4%                 | 6.7%                  | 120,382                   | 3,009,550      | 1.9%                   | \$6.68           | 23.6%                 | 4.2%                  |
| GLADWIN   | 2,008                     | 50,200         | 0.0%                   | \$2.52           | 17.1%                 | 17.8%                 | 3,413                     | 85,325         | 0.1%                   | \$4.28           | 29.0%                 | 13.4%                 | 3,329                     | 83,225         | 0.1%                   | \$4.17           | 28.3%                 | 19.1%                 |
| GOGEIC    | 671                       | 16,775         | 0.0%                   | \$0.85           | 27.2%                 | -66.7%                | 738                       | 18,450         | 0.0%                   | \$0.94           | 29.9%                 | -75.1%                | 590                       | 14,750         | 0.0%                   | \$0.75           | 23.9%                 | -81.6%                |
| GR. TRAV. | 14,960                    | 374,000        | 0.3%                   | \$6.81           | 17.3%                 | -16.4%                | 18,339                    | 458,475        | 0.3%                   | \$8.35           | 21.2%                 | -11.1%                | 29,798                    | 744,950        | 0.5%                   | \$13.57          | 34.4%                 | 9.8%                  |

| COUNTY    | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |
|-----------|---------------------------------|-------------------|------------------------------|--------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|--------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|--------------|-----------------------------|----------------------------|
|           | 1985(1)                         |                   |                              |              |                             |                            | 1985(2)                         |                   |                              |              |                             |                            | 1985(3)                         |                   |                              |              |                             |                            |
| GRATOIT   | 55,015                          | 1,375,375         | 1.1%                         | \$34.00      | 21.5%                       | 10.1%                      | 66,741                          | 1,668,525         | 1.1%                         | \$41.25      | 26.1%                       | 14.8%                      | 70,276                          | 1,756,900         | 1.1%                         | \$43.44      | 27.5%                       | 16.2%                      |
| HILLSDALE | 3,605                           | 90,125            | 0.1%                         | \$2.14       | 18.9%                       | 27.9%                      | 2,939                           | 73,475            | 0.0%                         | \$1.75       | 15.4%                       | 16.0%                      | 6,126                           | 153,150           | 0.1%                         | \$3.64       | 32.1%                       | 150.9%                     |
| HOUGHTON  | 955                             | 23,875            | 0.0%                         | \$0.63       | 19.6%                       | 41.1%                      | 1,150                           | 28,750            | 0.0%                         | \$0.76       | 23.6%                       | 29.1%                      | 1,437                           | 35,925            | 0.0%                         | \$0.95       | 29.5%                       | 56.0%                      |
| MUROM     | 2,639                           | 65,975            | 0.1%                         | \$1.81       | 15.4%                       | 1.7%                       | 4,366                           | 109,150           | 0.1%                         | \$2.99       | 25.5%                       | -2.3%                      | 4,256                           | 106,400           | 0.1%                         | \$2.92       | 24.8%                       | -4.8%                      |
| INGHAM    | 99,279                          | 2,481,975         | 2.0%                         | \$9.01       | 24.5%                       | -12.1%                     | 106,930                         | 2,673,250         | 1.7%                         | \$9.70       | 26.4%                       | 0.7%                       | 90,430                          | 2,260,750         | 1.5%                         | \$8.21       | 22.3%                       | -17.5%                     |
| IONIA     | 1,501                           | 37,525            | 0.0%                         | \$0.72       | 16.9%                       | -12.7%                     | 2,660                           | 66,500            | 0.0%                         | \$1.28       | 29.9%                       | 16.2%                      | 1,955                           | 48,875            | 0.0%                         | \$0.94       | 22.0%                       | -20.7%                     |
| IOSCO     | 3,465                           | 86,625            | 0.1%                         | \$3.06       | 18.3%                       | -12.3%                     | 4,632                           | 115,800           | 0.1%                         | \$4.08       | 24.5%                       | -11.4%                     | 6,515                           | 162,875           | 0.1%                         | \$5.75       | 34.4%                       | -9.3%                      |
| IRON      | 5,462                           | 136,550           | 0.1%                         | \$10.01      | 18.9%                       | 42.5%                      | 7,129                           | 178,225           | 0.1%                         | \$13.07      | 24.7%                       | 38.5%                      | 8,682                           | 217,050           | 0.1%                         | \$15.92      | 30.1%                       | 41.3%                      |
| ISABELLA  | 24,738                          | 618,450           | 0.5%                         | \$11.43      | 33.5%                       | 82.9%                      | 14,684                          | 367,100           | 0.2%                         | \$6.78       | 19.9%                       | 13.3%                      | 15,638                          | 390,950           | 0.3%                         | \$7.23       | 21.2%                       | 12.4%                      |
| JACKSON   | 4,543                           | 113,575           | 0.1%                         | \$0.75       | 14.1%                       | -3.3%                      | 4,659                           | 116,475           | 0.1%                         | \$0.77       | 14.4%                       | -7.9%                      | 4,733                           | 118,325           | 0.1%                         | \$0.78       | 14.7%                       | -17.3%                     |
| KALAMAZOO | 56,677                          | 1,416,925         | 1.1%                         | \$6.67       | 21.1%                       | -10.0%                     | 67,978                          | 1,699,450         | 1.1%                         | \$8.00       | 25.3%                       | -1.9%                      | 72,047                          | 1,801,175         | 1.2%                         | \$8.48       | 26.9%                       | 12.6%                      |
| KALKASKA  | 236                             | 5,900             | 0.0%                         | \$0.54       | 19.2%                       | -5.6%                      | 216                             | 5,400             | 0.0%                         | \$0.49       | 17.6%                       | ERR                        | 163                             | 4,075             | 0.0%                         | \$0.37       | 13.3%                       | ERR                        |
| KENT      | 544,244                         | 13,606,100        | 11.0%                        | \$30.61      | 20.8%                       | 7.2%                       | 604,563                         | 15,114,075        | 9.8%                         | \$34.00      | 23.1%                       | 1.2%                       | 615,855                         | 15,396,375        | 10.0%                        | \$34.64      | 23.5%                       | 9.3%                       |
| KEWEENAW  | 0                               | 0                 | 0.0%                         | \$0.00       | 0.0%                        | ERR                        | 255                             | 6,375             | 0.0%                         | \$3.25       | 24.5%                       | ERR                        | 380                             | 9,500             | 0.0%                         | \$4.84       | 36.5%                       | ERR                        |
| LAKE      | 0                               | 0                 | 0.0%                         | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00       | ERR                         | ERR                        |
| LAPEER    | 6,044                           | 151,100           | 0.1%                         | \$2.16       | 16.5%                       | 2.3%                       | 7,598                           | 189,950           | 0.1%                         | \$2.71       | 20.7%                       | 12.7%                      | 11,083                          | 277,075           | 0.2%                         | \$3.96       | 30.2%                       | 44.6%                      |
| LEELANAU  | 0                               | 0                 | 0.0%                         | \$0.00       | 0.0%                        | -100.0%                    | 295                             | 7,375             | 0.0%                         | \$0.53       | 24.8%                       | ERR                        | 819                             | 20,475            | 0.0%                         | \$1.46       | 68.9%                       | 1445.3%                    |
| LENAWEE   | 6,526                           | 163,150           | 0.1%                         | \$1.81       | 18.3%                       | -13.4%                     | 8,781                           | 219,525           | 0.1%                         | \$2.44       | 24.7%                       | 25.3%                      | 9,266                           | 231,650           | 0.1%                         | \$2.58       | 26.0%                       | -8.2%                      |
| LIV.      | 3,769                           | 94,225            | 0.1%                         | \$0.94       | 21.8%                       | -33.2%                     | 4,072                           | 101,800           | 0.1%                         | \$1.02       | 23.5%                       | -46.6%                     | 3,857                           | 96,425            | 0.1%                         | \$0.96       | 22.3%                       | -39.8%                     |
| LUCE      | 0                               | 0                 | 0.0%                         | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00       | ERR                         | ERR                        |
| MACKINAC  | 15                              | 375               | 0.0%                         | \$0.04       | 0.6%                        | -75.0%                     | 338                             | 8,450             | 0.0%                         | \$0.83       | 12.9%                       | 98.8%                      | 1,961                           | 49,025            | 0.0%                         | \$4.82       | 74.8%                       | 748.9%                     |
| MACOMB    | 47,493                          | 1,187,325         | 1.0%                         | \$1.71       | 16.8%                       | 24.2%                      | 78,032                          | 1,950,800         | 1.3%                         | \$2.81       | 27.5%                       | 25.1%                      | 71,023                          | 1,775,575         | 1.1%                         | \$2.56       | 25.1%                       | 4.1%                       |
| MANISTEE  | 2,259                           | 56,475            | 0.0%                         | \$2.45       | 24.8%                       | -2.1%                      | 2,550                           | 63,750            | 0.0%                         | \$2.77       | 27.9%                       | -7.9%                      | 2,309                           | 57,725            | 0.0%                         | \$2.51       | 25.3%                       | -12.9%                     |
| MARQUETTE | 10,889                          | 272,225           | 0.2%                         | \$3.67       | 16.3%                       | -5.2%                      | 15,264                          | 381,600           | 0.2%                         | \$5.15       | 22.9%                       | 17.8%                      | 19,702                          | 492,550           | 0.3%                         | \$6.65       | 29.5%                       | 35.9%                      |
| MASON     | 2,851                           | 71,275            | 0.1%                         | \$2.70       | 14.7%                       | 91.3%                      | 5,025                           | 125,625           | 0.1%                         | \$4.76       | 25.9%                       | 100.1%                     | 6,422                           | 160,550           | 0.1%                         | \$6.09       | 33.1%                       | 64.6%                      |
| MECOSTA   | 460                             | 11,500            | 0.0%                         | \$0.31       | 8.8%                        | 63.7%                      | 814                             | 20,350            | 0.0%                         | \$0.55       | 15.6%                       | 4.2%                       | 1,147                           | 28,675            | 0.0%                         | \$0.78       | 22.0%                       | -12.0%                     |
| MENOMINEE | 2,169                           | 54,225            | 0.0%                         | \$2.07       | 22.6%                       | 10.4%                      | 2,663                           | 66,575            | 0.0%                         | \$2.54       | 27.7%                       | -0.5%                      | 2,297                           | 57,425            | 0.0%                         | \$2.19       | 23.9%                       | -7.4%                      |
| MIDLAND   | 17,032                          | 425,800           | 0.3%                         | \$5.79       | 20.7%                       | -4.0%                      | 17,010                          | 425,250           | 0.3%                         | \$5.78       | 20.7%                       | -1.8%                      | 18,858                          | 471,450           | 0.3%                         | \$6.41       | 22.9%                       | -5.1%                      |



| COUNTY     | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1)TO<br>85(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2)TO<br>85(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3)TO<br>85(3) |  |  |  |  |  |
|------------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|--|--|--|--|--|
| 1985(1)    |                                 |                   |                                     |              |                             |                            |                                 | 1985(2)           |                                     |              |                             |                            |                                 |                   |                                     | 1985(3)      |                             |                            |  |  |  |  |  |
| MISSAUKEE  | 262                             | 6,550             | 0.0%                                | \$0.65       | 19.2%                       | -32.1%                     | 454                             | 11,350            | 0.0%                                | \$1.13       | 33.2%                       | -4.2%                      | 566                             | 14,150            | 0.0%                                | \$1.41       | 41.4%                       | 28.3%                      |  |  |  |  |  |
| MONROE     | 8,471                           | 211,775           | 0.2%                                | \$1.57       | 21.1%                       | 34.8%                      | 10,294                          | 257,350           | 0.2%                                | \$1.91       | 25.6%                       | 83.2%                      | 9,614                           | 240,350           | 0.2%                                | \$1.78       | 24.0%                       | 52.1%                      |  |  |  |  |  |
| MONTCALM   | 6,133                           | 153,325           | 0.1%                                | \$3.22       | 19.1%                       | 8.4%                       | 7,626                           | 190,650           | 0.1%                                | \$4.01       | 23.8%                       | 9.1%                       | 9,217                           | 230,425           | 0.1%                                | \$4.85       | 28.7%                       | -9.2%                      |  |  |  |  |  |
| MONTH.     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |  |  |  |  |  |
| MUSKEGON   | 8,236                           | 205,900           | 0.2%                                | \$1.31       | 22.7%                       | 0.0%                       | 9,274                           | 231,850           | 0.2%                                | \$1.47       | 25.5%                       | 26.7%                      | 10,256                          | 256,400           | 0.2%                                | \$1.63       | 28.2%                       | 28.4%                      |  |  |  |  |  |
| NEWAYGO    | 8,895                           | 222,375           | 0.2%                                | \$6.37       | 20.5%                       | -7.4%                      | 9,568                           | 239,200           | 0.2%                                | \$6.85       | 22.1%                       | -7.1%                      | 12,461                          | 311,525           | 0.2%                                | \$8.92       | 28.7%                       | 76.9%                      |  |  |  |  |  |
| OAKLAND    | 455,925                         | 11,398,125        | 9.2%                                | \$11.27      | 21.4%                       | 3.0%                       | 510,363                         | 12,759,075        | 8.3%                                | \$12.61      | 23.9%                       | 1.2%                       | 518,783                         | 12,969,575        | 8.4%                                | \$12.82      | 24.3%                       | 4.1%                       |  |  |  |  |  |
| OCEANA     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |  |  |  |  |  |
| OGEA       | 6,382                           | 159,550           | 0.1%                                | \$9.71       | 22.2%                       | 63.1%                      | 7,293                           | 182,325           | 0.1%                                | \$11.09      | 25.4%                       | 20.4%                      | 9,335                           | 233,375           | 0.2%                                | \$14.20      | 32.5%                       | 55.9%                      |  |  |  |  |  |
| ONTONAGON  | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |  |  |  |  |  |
| OSCEOLA    | 994                             | 24,850            | 0.0%                                | \$1.31       | 21.8%                       | 2.6%                       | 1,204                           | 30,100            | 0.0%                                | \$1.59       | 26.4%                       | -6.8%                      | 1,407                           | 35,175            | 0.0%                                | \$1.86       | 30.9%                       | -20.1%                     |  |  |  |  |  |
| OSCODA     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        |  |  |  |  |  |
| OTSEGO     | 1,855                           | 46,375            | 0.0%                                | \$3.09       | 15.1%                       | -29.8%                     | 4,209                           | 105,225           | 0.1%                                | \$7.02       | 34.3%                       | -4.8%                      | 3,266                           | 81,650            | 0.1%                                | \$5.45       | 26.6%                       | -44.3%                     |  |  |  |  |  |
| OTTAWA     | 14,354                          | 358,850           | 0.3%                                | \$2.28       | 18.7%                       | -11.7%                     | 19,746                          | 493,650           | 0.3%                                | \$3.14       | 25.7%                       | 0.5%                       | 21,807                          | 545,175           | 0.4%                                | \$3.47       | 28.4%                       | 27.1%                      |  |  |  |  |  |
| PRES. IS.  | 303                             | 7,575             | 0.0%                                | \$0.53       | 15.1%                       | -16.1%                     | 567                             | 14,175            | 0.0%                                | \$0.99       | 28.3%                       | 56.2%                      | 668                             | 16,700            | 0.0%                                | \$1.17       | 33.3%                       | 22.3%                      |  |  |  |  |  |
| ROSCOMMON  | 1,996                           | 49,900            | 0.0%                                | \$3.05       | 13.9%                       | 1.5%                       | 3,934                           | 98,350            | 0.1%                                | \$6.01       | 27.5%                       | 2.3%                       | 5,790                           | 144,750           | 0.1%                                | \$8.84       | 40.5%                       | 10.2%                      |  |  |  |  |  |
| SAGINAW    | 132,554                         | 3,313,850         | 2.7%                                | \$14.53      | 20.7%                       | 2.1%                       | 149,048                         | 3,726,200         | 2.4%                                | \$16.34      | 23.2%                       | -1.9%                      | 158,483                         | 3,962,075         | 2.6%                                | \$17.37      | 24.7%                       | 4.8%                       |  |  |  |  |  |
| ST. CLAIR  | 128,789                         | 3,219,725         | 2.6%                                | \$23.20      | 19.4%                       | 12.2%                      | 159,128                         | 3,978,200         | 2.6%                                | \$28.66      | 23.9%                       | 14.3%                      | 174,490                         | 4,362,250         | 2.8%                                | \$31.43      | 26.3%                       | 24.8%                      |  |  |  |  |  |
| ST. JOSEPH | 7,837                           | 195,925           | 0.2%                                | \$3.49       | 18.1%                       | -3.2%                      | 9,393                           | 234,825           | 0.2%                                | \$4.19       | 21.6%                       | -10.4%                     | 9,672                           | 241,800           | 0.2%                                | \$4.31       | 22.3%                       | -1.7%                      |  |  |  |  |  |
| SANILAC    | 2,849                           | 71,225            | 0.1%                                | \$1.75       | 12.5%                       | -15.0%                     | 5,899                           | 147,475           | 0.1%                                | \$3.62       | 25.9%                       | 6.2%                       | 8,122                           | 203,050           | 0.1%                                | \$4.98       | 35.6%                       | 29.5%                      |  |  |  |  |  |
| SCHCRFT.   | 378                             | 9,450             | 0.0%                                | \$1.10       | 19.5%                       | 46.5%                      | 582                             | 14,550            | 0.0%                                | \$1.70       | 30.1%                       | 114.0%                     | 689                             | 17,225            | 0.0%                                | \$2.01       | 35.6%                       | 63.7%                      |  |  |  |  |  |
| SHIAWASSE  | 5,466                           | 136,650           | 0.1%                                | \$1.92       | 19.0%                       | 8.3%                       | 7,462                           | 186,550           | 0.1%                                | \$2.62       | 26.0%                       | 17.7%                      | 7,300                           | 182,500           | 0.1%                                | \$2.57       | 25.4%                       | 40.6%                      |  |  |  |  |  |
| TUSCOLA    | 5,822                           | 145,550           | 0.1%                                | \$2.56       | 20.8%                       | 15.8%                      | 6,486                           | 162,150           | 0.1%                                | \$2.85       | 23.2%                       | -7.6%                      | 7,107                           | 177,675           | 0.1%                                | \$3.12       | 25.4%                       | -56.1%                     |  |  |  |  |  |
| VAN BUREN  | 874                             | 21,850            | 0.0%                                | \$0.33       | 17.0%                       | -41.6%                     | 1,232                           | 30,800            | 0.0%                                | \$0.46       | 24.0%                       | -41.3%                     | 1,686                           | 42,150            | 0.0%                                | \$0.63       | 32.8%                       | -5.8%                      |  |  |  |  |  |
| WASHTENAW  | 54,486                          | 1,362,150         | 1.1%                                | \$5.15       | 16.2%                       | 3.7%                       | 75,710                          | 1,892,750         | 1.2%                                | \$7.15       | 22.5%                       | 16.6%                      | 93,287                          | 2,332,175         | 1.5%                                | \$8.81       | 27.8%                       | 26.2%                      |  |  |  |  |  |
| WAYNE      | 736,116                         | 18,402,900        | 14.9%                               | \$7.87       | 17.2%                       | -18.7%                     | 1,063,341                       | 26,583,525        | 17.2%                               | \$11.37      | 24.9%                       | -18.3%                     | 950,478                         | 23,761,950        | 15.4%                               | \$10.16      | 22.3%                       | 5.2%                       |  |  |  |  |  |
| WEXFORD    | 10,255                          | 256,375           | 0.2%                                | \$10.21      | 24.4%                       | -7.2%                      | 8,842                           | 221,050           | 0.1%                                | \$8.81       | 21.0%                       | -17.4%                     | 12,063                          | 301,575           | 0.2%                                | \$12.01      | 28.7%                       | -18.2%                     |  |  |  |  |  |
| OUT/STATE  | 2,142,499                       | 53,562,475        | 43.3%                               |              | 19.4%                       | 15.0%                      | 2,689,296                       | 67,232,400        | 43.6%                               |              | 24.3%                       | 6.8%                       | 2,666,037                       | 66,650,925        | 43.1%                               |              | 24.1%                       | 11.9%                      |  |  |  |  |  |

| COUNTY  | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(1) TO<br>85(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(2) TO<br>85(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(3) TO<br>85(3) |
|---------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|-----------------------------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|-----------------------------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|-----------------------------|
|         | 1985(1)                         |                   |                                     |              |                             |                             | 1985(2)                         |                   |                                     |              |                             |                             | 1985(3)                         |                   |                                     |              |                             |                             |
| TOTAL   | 4,951,147                       | 123,778,675       | 100.0%                              |              | 19.4%                       | 4.0%                        | 6,173,619                       | 154,340,475       | 100.0%                              |              | 24.2%                       | 0.5%                        | 6,181,852                       | 154,546,300       | 100.0%                              |              | 24.3%                       | 8.8%                        |
| AVERAGE | 33,839                          | 845,978           |                                     | \$7.58       |                             |                             | 41,980                          | 1,049,495         |                                     | \$9.40       |                             |                             | 42,359                          | 1,058,980         |                                     |              |                             |                             |

| COUNTY    | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES TAX |
|-----------|---------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|---------------------------------|-------------------|----------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|----------------------------------|
|           | 1985(4)                         |                   |                                  |                        |                             |                            |                        |                                    | 1986(1)                         |                   |                                  |                        |                             | 1986(2)                    |                                 |                   |                                  |
| ALCONA    | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | -100.0%                    | 0                      | 0                                  | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                             |
| ALGER     | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                             |
| ALLEGAN   | 9,883                           | 247,075           | 0.1%                             | \$3.03                 | 24.8%                       | 40.6%                      | 39,797                 | 994,925                            | 6,304                           | 157,600           | 0.1%                             | \$1.93                 | 18.7%                       | 2.5%                       | 9,135                           | 228,375           | 0.1%                             |
| ALPENA    | 10,676                          | 266,900           | 0.1%                             | \$8.26                 | 32.0%                       | -11.6%                     | 33,324                 | 833,100                            | 9,400                           | 235,000           | 0.2%                             | \$7.27                 | 20.9%                       | 56.4%                      | 10,403                          | 260,075           | 0.2%                             |
| ANTRIM    | 806                             | 20,150            | 0.0%                             | \$1.24                 | 20.9%                       | -8.6%                      | 3,860                  | 96,500                             | 194                             | 4,850             | 0.0%                             | \$0.30                 | 4.4%                        | -32.9%                     | 1,039                           | 25,975            | 0.0%                             |
| ARENAC    | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                             |
| BARAGA    | 1,793                           | 44,825            | 0.0%                             | \$5.28                 | 33.7%                       | 15.1%                      | 5,327                  | 133,175                            | 935                             | 23,375            | 0.0%                             | \$2.76                 | 15.9%                       | -0.4%                      | 1,456                           | 36,400            | 0.0%                             |
| BARRY     | 681                             | 17,025            | 0.0%                             | \$0.37                 | 16.7%                       | -71.0%                     | 4,073                  | 101,825                            | 578                             | 14,450            | 0.0%                             | \$0.32                 | 16.1%                       | -44.8%                     | 860                             | 21,500            | 0.0%                             |
| BAY       | 63,067                          | 1,576,675         | 0.8%                             | \$13.15                | 32.4%                       | -10.2%                     | 194,725                | 4,868,125                          | 42,171                          | 1,054,275         | 0.8%                             | \$8.79                 | 22.3%                       | -1.8%                      | 45,534                          | 1,138,350         | 0.7%                             |
| BENZIE    | 3,406                           | 85,150            | 0.0%                             | \$7.60                 | 22.8%                       | 5.4%                       | 14,913                 | 372,825                            | 2,521                           | 63,025            | 0.0%                             | \$5.62                 | 17.0%                       | 16.0%                      | 3,465                           | 86,625            | 0.1%                             |
| BERRIEN   | 26,133                          | 653,325           | 0.3%                             | \$3.81                 | 28.1%                       | -10.3%                     | 93,055                 | 2,326,375                          | 18,138                          | 453,450           | 0.3%                             | \$2.65                 | 20.0%                       | -4.7%                      | 23,439                          | 585,975           | 0.4%                             |
| BRANCH    | 7,087                           | 177,175           | 0.1%                             | \$4.41                 | 24.2%                       | 0.4%                       | 29,298                 | 732,450                            | 6,157                           | 153,925           | 0.1%                             | \$3.83                 | 19.1%                       | 1.2%                       | 8,641                           | 216,025           | 0.1%                             |
| CALHOUN   | 10,127                          | 253,175           | 0.1%                             | \$1.79                 | 29.0%                       | -14.5%                     | 34,964                 | 874,100                            | 9,321                           | 233,025           | 0.2%                             | \$1.65                 | 25.6%                       | 37.2%                      | 8,208                           | 205,200           | 0.1%                             |
| CASS      | 5,515                           | 137,875           | 0.1%                             | \$2.79                 | 24.8%                       | 62.2%                      | 22,223                 | 555,575                            | 3,840                           | 96,000            | 0.1%                             | \$1.94                 | 20.1%                       | 25.4%                      | 4,697                           | 117,425           | 0.1%                             |
| CHARLVX.  | 5,304                           | 132,600           | 0.1%                             | \$6.66                 | 21.4%                       | 0.3%                       | 24,728                 | 618,200                            | 3,070                           | 76,750            | 0.1%                             | \$3.86                 | 10.7%                       | 42.5%                      | 6,423                           | 160,575           | 0.1%                             |
| CHEBOYGAN | 136                             | 3,400             | 0.0%                             | \$0.16                 | 5.7%                        | -88.7%                     | 2,372                  | 59,300                             | 292                             | 7,300             | 0.0%                             | \$0.35                 | 11.4%                       | -61.3%                     | 1,068                           | 26,700            | 0.0%                             |
| CHIPPEWA  | 0                               | 0                 | 0.0%                             | \$0.00                 | 0.0%                        | -100.0%                    | 116                    | 2,900                              | 0                               | 0                 | 0.0%                             | \$0.00                 | ERR                         | -100.0%                    | 0                               | 0                 | 0.0%                             |
| CLARE     | 2,563                           | 64,075            | 0.0%                             | \$2.69                 | 28.2%                       | -7.9%                      | 9,094                  | 227,350                            | 2,119                           | 52,975            | 0.0%                             | \$2.22                 | 20.3%                       | 9.5%                       | 2,485                           | 62,125            | 0.0%                             |
| CLINTON   | 5,187                           | 129,675           | 0.1%                             | \$2.32                 | 24.8%                       | 3.0%                       | 20,909                 | 522,725                            | 4,609                           | 115,225           | 0.1%                             | \$2.06                 | 23.4%                       | -6.6%                      | 4,441                           | 111,025           | 0.1%                             |
| CRAWFORD  | 1,300                           | 32,500            | 0.0%                             | \$3.43                 | 26.3%                       | 80.3%                      | 4,951                  | 123,775                            | 564                             | 14,100            | 0.0%                             | \$1.49                 | 11.8%                       | -12.3%                     | 1,271                           | 31,775            | 0.0%                             |
| DELTA     | 92,968                          | 2,324,200         | 1.1%                             | \$59.68                | 32.2%                       | 21.8%                      | 289,117                | 7,227,925                          | 67,505                          | 1,687,625         | 1.2%                             | \$43.33                | 18.3%                       | 32.1%                      | 74,785                          | 1,869,625         | 1.1%                             |
| DICKINSON | 11,520                          | 288,000           | 0.1%                             | \$11.36                | 28.8%                       | -8.5%                      | 40,029                 | 1,000,725                          | 7,811                           | 195,275           | 0.1%                             | \$7.71                 | 21.0%                       | -14.2%                     | 9,129                           | 228,225           | 0.1%                             |
| EATON     | 22,834                          | 570,850           | 0.3%                             | \$6.46                 | 29.1%                       | 7.8%                       | 78,493                 | 1,962,325                          | 15,261                          | 381,525           | 0.3%                             | \$4.32                 | 18.5%                       | 7.6%                       | 23,134                          | 578,350           | 0.4%                             |
| EMMET     | 8,925                           | 223,125           | 0.1%                             | \$9.70                 | 15.2%                       | 5.9%                       | 58,667                 | 1,466,675                          | 4,457                           | 111,425           | 0.1%                             | \$4.85                 | 6.0%                        | 90.9%                      | 13,547                          | 338,675           | 0.2%                             |
| GENESSE   | 167,305                         | 4,182,625         | 2.0%                             | \$9.29                 | 32.8%                       | 7.6%                       | 510,240                | 12,756,000                         | 107,845                         | 2,696,125         | 2.0%                             | \$5.99                 | 22.3%                       | -0.3%                      | 120,852                         | 3,021,300         | 1.8%                             |
| GLADWIN   | 3,015                           | 75,375            | 0.0%                             | \$3.78                 | 25.6%                       | 10.8%                      | 11,765                 | 294,125                            | 2,524                           | 63,100            | 0.0%                             | \$3.16                 | 19.5%                       | 25.7%                      | 3,708                           | 92,700            | 0.1%                             |
| GOGEBIC   | 470                             | 11,750            | 0.0%                             | \$0.60                 | 19.0%                       | -94.7%                     | 2,469                  | 61,725                             | 221                             | 5,525             | 0.0%                             | \$0.28                 | 13.2%                       | -67.1%                     | 474                             | 11,850            | 0.0%                             |
| GR. TRAV. | 23,406                          | 585,150           | 0.3%                             | \$10.66                | 27.1%                       | 11.4%                      | 86,503                 | 2,162,575                          | 13,959                          | 348,975           | 0.3%                             | \$6.36                 | 19.0%                       | -6.7%                      | 17,414                          | 435,350           | 0.3%                             |

| COUNTY    | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES TAX | PER CAPITA SALES | PERCENT OF TOTAL YEAR | CHANGE 84(4) to 85(4) | TOTAL SALES TAX 1985 | TOTAL SALES REVENUES 1985 | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES TAX | PER CAPITA SALES | PERCENT OF TOTAL YEAR | CHANGE 85(1) to 86(1) | WOMEN'S CLOTHES SALES TAX | SALES REVENUES | PERCENT OF TOTAL SALES TAX |
|-----------|---------------------------|----------------|----------------------------|------------------|-----------------------|-----------------------|----------------------|---------------------------|---------------------------|----------------|----------------------------|------------------|-----------------------|-----------------------|---------------------------|----------------|----------------------------|
|           | 1985(4)                   |                |                            |                  |                       |                       |                      |                           | 1986(1)                   |                |                            |                  |                       |                       | 1986(2)                   |                |                            |
| GRATOIT   | 63,599                    | 1,589,975      | 0.8%                       | \$39.31          | 24.9%                 | -14.9%                | 255,631              | 6,390,775                 | 27,139                    | 678,475        | 0.5%                       | \$16.77          | 11.0%                 | -50.7%                | 59,219                    | 1,480,475      | 0.9%                       |
| HILLSDALE | 6,399                     | 159,975        | 0.1%                       | \$3.80           | 33.6%                 | 169.2%                | 19,069               | 476,725                   | 5,171                     | 129,275        | 0.1%                       | \$3.07           | 20.3%                 | 43.4%                 | 6,195                     | 154,875        | 0.1%                       |
| HOUGHTON  | 1,326                     | 33,150         | 0.0%                       | \$0.88           | 27.2%                 | -10.0%                | 4,868                | 121,700                   | 1,111                     | 27,775         | 0.0%                       | \$0.73           | 17.8%                 | 16.3%                 | 1,558                     | 38,950         | 0.0%                       |
| MUROM     | 5,886                     | 147,150        | 0.1%                       | \$4.04           | 34.3%                 | -0.3%                 | 17,147               | 428,675                   | 3,849                     | 96,225         | 0.1%                       | \$2.64           | 18.2%                 | 45.9%                 | 5,059                     | 126,475        | 0.1%                       |
| INGHAM    | 109,025                   | 2,725,625      | 1.3%                       | \$9.89           | 26.9%                 | -19.5%                | 405,664              | 10,141,600                | 84,123                    | 2,103,075      | 1.5%                       | \$7.63           | 22.6%                 | -15.3%                | 89,072                    | 2,226,800      | 1.4%                       |
| IONIA     | 2,780                     | 69,500         | 0.0%                       | \$1.34           | 31.3%                 | 1.3%                  | 8,896                | 222,400                   | 1,489                     | 37,225         | 0.0%                       | \$0.72           | 19.8%                 | -0.8%                 | 3,132                     | 78,300         | 0.0%                       |
| IOSCO     | 4,315                     | 107,875        | 0.1%                       | \$3.81           | 22.8%                 | -29.9%                | 18,927               | 473,175                   | 3,122                     | 78,050         | 0.1%                       | \$2.75           | 15.7%                 | -9.9%                 | 4,917                     | 122,925        | 0.1%                       |
| IRON      | 7,590                     | 189,750        | 0.1%                       | \$13.92          | 26.3%                 | -2.3%                 | 28,863               | 721,575                   | 4,768                     | 119,200        | 0.1%                       | \$8.74           | 21.5%                 | -12.7%                | 5,799                     | 144,975        | 0.1%                       |
| ISABELLA  | 18,838                    | 470,950        | 0.2%                       | \$8.70           | 25.5%                 | 12.6%                 | 73,898               | 1,847,450                 | 14,583                    | 364,575        | 0.3%                       | \$6.74           | 23.5%                 | -41.1%                | 14,802                    | 370,050        | 0.2%                       |
| JACKSON   | 18,343                    | 458,575        | 0.2%                       | \$3.03           | 56.8%                 | 181.0%                | 32,278               | 806,950                   | 12,976                    | 324,400        | 0.2%                       | \$2.14           | 25.9%                 | 185.6%                | 17,187                    | 429,675        | 0.3%                       |
| KALAMAZOO | 71,542                    | 1,788,550      | 0.9%                       | \$8.42           | 26.7%                 | 0.9%                  | 268,244              | 6,706,100                 | 54,772                    | 1,369,300      | 1.0%                       | \$6.45           | 22.2%                 | -3.4%                 | 60,603                    | 1,515,075      | 0.9%                       |
| KALKASKA  | 613                       | 15,325         | 0.0%                       | \$1.40           | 49.9%                 | 337.9%                | 1,228                | 30,700                    | 284                       | 7,100          | 0.0%                       | \$0.65           | 22.8%                 | 20.3%                 | 390                       | 9,750          | 0.0%                       |
| KENT      | 852,633                   | 21,315,825     | 10.4%                      | \$47.95          | 32.6%                 | -5.0%                 | 2,617,295            | 65,432,375                | 641,054                   | 16,026,350     | 11.7%                      | \$36.05          | 22.1%                 | 17.8%                 | 671,583                   | 16,789,575     | 10.2%                      |
| KEWEENAW  | 407                       | 10,175         | 0.0%                       | \$5.18           | 39.1%                 | ERR                   | 1,042                | 26,050                    | 244                       | 6,100          | 0.0%                       | \$3.11           | 17.2%                 | ERR                   | 444                       | 11,100         | 0.0%                       |
| LAKE      | 0                         | 0              | 0.0%                       | \$0.00           | ERR                   | ERR                   | 0                    | 0                         | 0                         | 0              | 0.0%                       | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                       |
| LAPEER    | 11,926                    | 298,150        | 0.1%                       | \$4.26           | 32.5%                 | 22.1%                 | 36,651               | 916,275                   | 8,943                     | 223,575        | 0.2%                       | \$3.19           | 21.4%                 | 48.0%                 | 8,712                     | 217,800        | 0.1%                       |
| LEELANAU  | 75                        | 1,875          | 0.0%                       | \$0.13           | 6.3%                  | 158.6%                | 1,189                | 29,725                    | 0                         | 0              | 0.0%                       | \$0.00           | 0.0%                  | ERR                   | 379                       | 9,475          | 0.0%                       |
| LENAWEE   | 11,028                    | 275,700        | 0.1%                       | \$3.07           | 31.0%                 | 15.4%                 | 35,601               | 890,025                   | 6,962                     | 174,050        | 0.1%                       | \$1.94           | 17.7%                 | 6.7%                  | 9,725                     | 243,125        | 0.1%                       |
| LIV.      | 5,613                     | 140,325        | 0.1%                       | \$1.40           | 32.4%                 | 19.9%                 | 17,311               | 432,775                   | 5,328                     | 133,200        | 0.1%                       | \$1.33           | 22.7%                 | 41.4%                 | 7,172                     | 179,300        | 0.1%                       |
| LUCE      | 0                         | 0              | 0.0%                       | \$0.00           | ERR                   | ERR                   | 0                    | 0                         | 0                         | 0              | 0.0%                       | \$0.00           | ERR                   | ERR                   | 0                         | 0              | 0.0%                       |
| MACKINAC  | 309                       | 7,725          | 0.0%                       | \$0.76           | 11.8%                 | 836.4%                | 2,623                | 65,575                    | 0                         | 0              | 0.0%                       | \$0.00           | 0.0%                  | -100.0%               | 976                       | 24,400         | 0.0%                       |
| MACOMB    | 86,935                    | 2,173,375      | 1.1%                       | \$3.13           | 30.7%                 | 36.3%                 | 283,483              | 7,087,075                 | 60,272                    | 1,506,800      | 1.1%                       | \$2.17           | 18.5%                 | 26.9%                 | 94,552                    | 2,363,800      | 1.4%                       |
| MANISTEE  | 2,006                     | 50,150         | 0.0%                       | \$2.18           | 22.0%                 | -14.1%                | 9,124                | 228,100                   | 2,033                     | 50,825         | 0.0%                       | \$2.21           | 32.2%                 | -10.0%                | 2,672                     | 66,800         | 0.0%                       |
| MARQUETTE | 20,891                    | 522,275        | 0.3%                       | \$7.05           | 31.3%                 | 27.5%                 | 66,746               | 1,668,650                 | 16,338                    | 408,450        | 0.3%                       | \$5.51           | 20.6%                 | 50.0%                 | 18,921                    | 473,025        | 0.3%                       |
| MASON     | 5,126                     | 128,150        | 0.1%                       | \$4.86           | 26.4%                 | 77.9%                 | 19,424               | 485,600                   | 4,146                     | 103,650        | 0.1%                       | \$3.93           | 23.7%                 | 45.4%                 | 4,706                     | 117,650        | 0.1%                       |
| MECOSTA   | 2,791                     | 69,775         | 0.0%                       | \$1.89           | 53.5%                 | 286.6%                | 5,212                | 130,300                   | 1,445                     | 36,125         | 0.0%                       | \$0.98           | 16.0%                 | 214.1%                | 1,985                     | 49,625         | 0.0%                       |
| MENOMINEE | 2,477                     | 61,925         | 0.0%                       | \$2.36           | 25.8%                 | -23.9%                | 9,606                | 240,150                   | 1,520                     | 38,000         | 0.0%                       | \$1.45           | 18.9%                 | -29.9%                | 2,105                     | 52,625         | 0.0%                       |
| MIDLAND   | 29,320                    | 733,000        | 0.4%                       | \$9.96           | 35.7%                 | 50.2%                 | 82,220               | 2,055,500                 | 30,746                    | 768,650        | 0.6%                       | \$10.45          | 23.1%                 | 80.5%                 | 31,958                    | 798,950        | 0.5%                       |

| COUNTY     | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)to<br>85(4) | TOTAL<br>SALES<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|------------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|------------------------|------------------------------------|---------------------------------|-------------------|-------------------------------------|--------------|-----------------------------|----------------------------|---------------------------------|-------------------|-------------------------------------|
|            | 1985(4)                         |                   |                                     |              |                             |                            |                        |                                    | 1986(1)                         |                   |                                     |              |                             | 1986(2)                    |                                 |                   |                                     |
| MISSAUKEE  | 85                              | 2,125             | 0.0%                                | \$0.21       | 6.2%                        | -82.2%                     | 1,367                  | 34,175                             | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | -100.0%                    | 0                               | 0                 | 0.0%                                |
| MONROE     | 11,758                          | 293,950           | 0.1%                                | \$2.18       | 29.3%                       | 152.0%                     | 40,137                 | 1,003,425                          | 10,327                          | 258,175           | 0.2%                                | \$1.92       | 22.4%                       | 21.9%                      | 11,198                          | 279,950           | 0.2%                                |
| MONTCALM   | 9,105                           | 227,625           | 0.1%                                | \$4.79       | 28.4%                       | 5.6%                       | 32,081                 | 802,025                            | 4,590                           | 114,750           | 0.1%                                | \$2.41       | 17.1%                       | -25.2%                     | 7,074                           | 176,850           | 0.1%                                |
| MONTH.     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                      | 0                                  | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                |
| MUSKEGON   | 8,593                           | 214,825           | 0.1%                                | \$1.36       | 23.6%                       | 6.7%                       | 36,359                 | 908,975                            | 8,169                           | 204,225           | 0.1%                                | \$1.30       | 21.8%                       | -0.8%                      | 9,322                           | 233,050           | 0.1%                                |
| NEWAYGO    | 12,444                          | 311,100           | 0.2%                                | \$8.91       | 28.7%                       | -5.9%                      | 43,368                 | 1,084,200                          | 8,856                           | 221,400           | 0.2%                                | \$6.34       | 19.2%                       | -0.4%                      | 9,600                           | 240,000           | 0.1%                                |
| OAKLAND    | 648,420                         | 16,210,500        | 7.9%                                | \$16.02      | 30.4%                       | 4.1%                       | 2,133,491              | 53,337,275                         | 468,524                         | 11,713,100        | 8.5%                                | \$11.58      | 21.0%                       | 2.8%                       | 534,068                         | 13,351,700        | 8.1%                                |
| OCEANA     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                      | 0                                  | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                |
| OGEHAW     | 5,757                           | 143,925           | 0.1%                                | \$8.76       | 20.0%                       | -6.7%                      | 28,767                 | 719,175                            | 5,397                           | 134,925           | 0.1%                                | \$8.21       | 20.6%                       | -15.4%                     | 7,052                           | 176,300           | 0.1%                                |
| ONTONAGON  | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                      | 0                                  | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                |
| OSCEOLA    | 954                             | 23,850            | 0.0%                                | \$1.26       | 20.9%                       | -32.0%                     | 4,559                  | 113,975                            | 734                             | 18,350            | 0.0%                                | \$0.97       | 17.3%                       | -26.2%                     | 1,060                           | 26,500            | 0.0%                                |
| OSCODA     | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                      | 0                                  | 0                               | 0                 | 0.0%                                | \$0.00       | ERR                         | ERR                        | 0                               | 0                 | 0.0%                                |
| OTSEGO     | 2,947                           | 73,675            | 0.0%                                | \$4.91       | 24.0%                       | -23.5%                     | 12,277                 | 306,925                            | 4,260                           | 106,500           | 0.1%                                | \$7.10       | 33.3%                       | 129.6%                     | 2,521                           | 63,025            | 0.0%                                |
| OTTAWA     | 20,819                          | 520,475           | 0.3%                                | \$3.31       | 27.1%                       | 8.1%                       | 76,726                 | 1,918,150                          | 15,871                          | 396,775           | 0.3%                                | \$2.52       | 20.3%                       | 10.6%                      | 19,249                          | 481,225           | 0.3%                                |
| PRES. IS.  | 465                             | 11,625            | 0.0%                                | \$0.81       | 23.2%                       | -34.2%                     | 2,003                  | 50,075                             | 134                             | 3,350             | 0.0%                                | \$0.23       | 26.9%                       | -55.8%                     | 101                             | 2,525             | 0.0%                                |
| ROSCOMMON  | 2,593                           | 64,825            | 0.0%                                | \$3.96       | 18.1%                       | -28.6%                     | 14,313                 | 357,825                            | 1,326                           | 33,150            | 0.0%                                | \$2.02       | 12.7%                       | -33.6%                     | 2,711                           | 67,775            | 0.0%                                |
| SAGINAW    | 201,122                         | 5,028,050         | 2.5%                                | \$22.05      | 31.4%                       | -1.6%                      | 641,207                | 16,030,175                         | 145,448                         | 3,636,200         | 2.7%                                | \$15.94      | 21.1%                       | 9.7%                       | 158,468                         | 3,961,700         | 2.4%                                |
| ST. CLAIR  | 202,296                         | 5,057,400         | 2.5%                                | \$36.44      | 30.4%                       | 9.1%                       | 664,703                | 16,617,575                         | 133,274                         | 3,331,850         | 2.4%                                | \$24.00      | 19.8%                       | 3.5%                       | 163,280                         | 4,082,000         | 2.5%                                |
| ST. JOSEPH | 16,513                          | 412,825           | 0.2%                                | \$7.36       | 38.0%                       | 40.1%                      | 43,415                 | 1,085,375                          | 12,443                          | 311,075           | 0.2%                                | \$5.55       | 26.4%                       | 58.8%                      | 14,041                          | 351,025           | 0.2%                                |
| SANILAC    | 5,941                           | 148,525           | 0.1%                                | \$3.64       | 26.0%                       | 29.2%                      | 22,811                 | 570,275                            | 4,275                           | 106,875           | 0.1%                                | \$2.62       | 16.2%                       | 50.1%                      | 7,688                           | 192,200           | 0.1%                                |
| SCHNFFT.   | 286                             | 7,150             | 0.0%                                | \$0.83       | 14.8%                       | -34.7%                     | 1,935                  | 48,375                             | 274                             | 6,850             | 0.0%                                | \$0.80       | 12.2%                       | -27.5%                     | 883                             | 22,075            | 0.0%                                |
| SHIAWASSE  | 8,519                           | 212,975           | 0.1%                                | \$2.99       | 29.6%                       | 11.2%                      | 28,747                 | 718,675                            | 5,219                           | 130,475           | 0.1%                                | \$1.83       | 20.5%                       | -4.5%                      | 6,476                           | 161,900           | 0.1%                                |
| TUSCOLA    | 8,548                           | 213,700           | 0.1%                                | \$3.75       | 30.6%                       | 51.5%                      | 27,963                 | 699,075                            | 4,702                           | 117,550           | 0.1%                                | \$2.06       | 20.2%                       | -19.2%                     | 6,056                           | 151,400           | 0.1%                                |
| VAN BUREN  | 1,346                           | 33,650            | 0.0%                                | \$0.50       | 26.2%                       | 8.0%                       | 5,138                  | 128,450                            | 998                             | 24,950            | 0.0%                                | \$0.37       | 12.4%                       | 14.2%                      | 2,059                           | 51,475            | 0.0%                                |
| WASHTENAW  | 112,432                         | 2,810,800         | 1.4%                                | \$10.62      | 33.5%                       | 23.6%                      | 335,915                | 8,397,875                          | 65,333                          | 1,633,325         | 1.2%                                | \$6.17       | 17.2%                       | 19.9%                      | 88,215                          | 2,205,375         | 1.3%                                |
| WAYNE      | 1,518,715                       | 37,967,875        | 18.6%                               | \$16.24      | 35.6%                       | 13.4%                      | 4,268,650              | 106,716,250                        | 974,181                         | 24,354,525        | 17.8%                               | \$10.42      | 20.7%                       | 32.3%                      | 1,177,913                       | 29,447,825        | 17.9%                               |
| WEXFORD    | 10,875                          | 271,875           | 0.1%                                | \$10.83      | 25.9%                       | -18.2%                     | 42,035                 | 1,050,875                          | 7,972                           | 199,300           | 0.1%                                | \$7.94       | 19.2%                       | -22.3%                     | 10,533                          | 263,325           | 0.2%                                |
| OUT/STATE3 | 549,102                         | 88,727,550        | 43.4%                               |              | 32.1%                       | 11.0%                      | 11,046,934             | 276,173,350                        | 2,280,889                       | 57,022,225        | 41.6%                               |              | 19.5%                       | 6.5%                       | 2,832,363                       | 70,809,075        | 43.0%                               |

| COUNTY  | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>84(4)to<br>85(4) | TOTAL<br>SALES<br>TAX<br>1985 | TOTAL<br>SALES<br>REVENUES<br>1985 | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(1)to<br>86(1) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES<br>TAX |
|---------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|---------------------------------|-------------------|-------------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|-------------------------------------|
|         | 1985(4)                         |                   |                                     |                        |                             |                            |                               |                                    | 1986(1)                         |                   |                                     |                        |                             |                            | 1986(2)                         |                   |                                     |
| TOTAL   | 8,185,535                       | 204,638,375       | 100.0%                              |                        | 32.1%                       | 7.9%                       | 25,492,153                    | 637,303,825                        | 5,485,410                       | 137,135,250       | 100.0%                              |                        | 20.2%                       | 10.8%                      | 6,391,362                       | 164,784,050       | 100.0%                              |
| AVERAGE | 55,861                          | 1,396,516         |                                     | \$12.51                |                             |                            | 174,039                       | 4,350,970                          | 38,609                          | 965,217           |                                     | \$8.65                 |                             |                            | 45,289                          | 1,132,229         |                                     |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|----------------------|------------------------------------|
|           | 1986(3)                |                             |                            |                                 |                   |                              |                        |                             | 1986(4)                    |                                 |                   |                              |                        |                             |                            |                      |                                    |
| ALCONA    | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                    | 0                                  |
| ALGER     | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                    | 0                                  |
| ALLEGAN   | \$2.80                 | 27.1%                       | -8.5%                      | 11,200                          | 280,000           | 0.2%                         | \$3.43                 | 33.3%                       | -18.7%                     | 7,023                           | 175,575           | 0.1%                         | \$2.15                 | 20.9%                       | -28.9%                     | 33,662               | 841,550                            |
| ALPENA    | \$8.05                 | 23.2%                       | 29.9%                      | 12,066                          | 301,650           | 0.2%                         | \$9.33                 | 26.9%                       | 39.8%                      | 13,068                          | 326,700           | 0.2%                         | \$10.11                | 29.1%                       | 22.4%                      | 44,937               | 1,123,425                          |
| ANTRIM    | \$1.60                 | 23.3%                       | 19.6%                      | 2,303                           | 57,575            | 0.0%                         | \$3.56                 | 51.7%                       | 21.5%                      | 916                             | 22,900            | 0.0%                         | \$1.41                 | 20.6%                       | 13.6%                      | 4,452                | 111,300                            |
| ARENAC    | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                    | 0                                  |
| BARAGA    | \$4.29                 | 24.7%                       | 16.3%                      | 1,640                           | 41,000            | 0.0%                         | \$4.83                 | 27.8%                       | 22.1%                      | 1,867                           | 46,675            | 0.0%                         | \$5.50                 | 31.7%                       | 4.1%                       | 5,898                | 147,450                            |
| BARRY     | \$0.47                 | 23.9%                       | -27.6%                     | 1,157                           | 28,925            | 0.0%                         | \$0.63                 | 32.2%                       | 0.1%                       | 999                             | 24,975            | 0.0%                         | \$0.55                 | 27.8%                       | 46.7%                      | 3,594                | 89,850                             |
| BAY       | \$9.50                 | 24.1%                       | -8.9%                      | 43,147                          | 1,078,675         | 0.6%                         | \$9.00                 | 22.8%                       | 11.4%                      | 58,216                          | 1,455,400         | 0.7%                         | \$12.14                | 30.8%                       | -7.7%                      | 189,068              | 4,726,700                          |
| BENZIE    | \$7.73                 | 23.4%                       | 7.7%                       | 5,441                           | 136,025           | 0.1%                         | \$12.14                | 36.8%                       | -11.1%                     | 3,360                           | 84,000            | 0.0%                         | \$7.50                 | 22.7%                       | -1.4%                      | 14,787               | 369,675                            |
| BERRIEN   | \$3.42                 | 25.9%                       | -2.3%                      | 23,132                          | 578,300           | 0.3%                         | \$3.38                 | 25.5%                       | -3.1%                      | 25,866                          | 646,650           | 0.3%                         | \$3.78                 | 28.6%                       | -1.0%                      | 90,575               | 2,264,375                          |
| BRANCH    | \$5.38                 | 26.8%                       | -1.4%                      | 8,559                           | 213,975           | 0.1%                         | \$5.32                 | 26.5%                       | 16.3%                      | 8,886                           | 222,150           | 0.1%                         | \$5.53                 | 27.6%                       | 25.4%                      | 32,243               | 806,075                            |
| CALHOUN   | \$1.45                 | 22.5%                       | -13.2%                     | 8,624                           | 215,600           | 0.1%                         | \$1.52                 | 23.7%                       | 0.4%                       | 10,290                          | 257,250           | 0.1%                         | \$1.82                 | 28.2%                       | 1.6%                       | 36,443               | 911,075                            |
| CASS      | \$2.37                 | 24.6%                       | -20.7%                     | 6,562                           | 164,050           | 0.1%                         | \$3.31                 | 34.4%                       | -15.1%                     | 3,967                           | 99,175            | 0.0%                         | \$2.00                 | 20.8%                       | -28.1%                     | 19,066               | 476,650                            |
| CHARLVX.  | \$8.07                 | 22.4%                       | 20.7%                      | 13,607                          | 340,175           | 0.2%                         | \$17.09                | 47.4%                       | 13.9%                      | 5,604                           | 140,100           | 0.1%                         | \$7.04                 | 19.5%                       | 5.7%                       | 28,704               | 717,600                            |
| CHEBOYGAN | \$1.29                 | 41.7%                       | 17.9%                      | 918                             | 22,950            | 0.0%                         | \$1.11                 | 35.8%                       | 59.7%                      | 286                             | 7,150             | 0.0%                         | \$0.35                 | 11.2%                       | 110.3%                     | 2,564                | 64,100                             |
| CHIPPewa  | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                    | 0                                  |
| CLARE     | \$2.61                 | 23.8%                       | 22.6%                      | 3,074                           | 76,850            | 0.0%                         | \$3.23                 | 29.5%                       | 19.7%                      | 2,748                           | 68,700            | 0.0%                         | \$2.88                 | 26.4%                       | 7.2%                       | 10,426               | 260,650                            |
| CLINTON   | \$1.99                 | 22.6%                       | -19.3%                     | 5,090                           | 127,250           | 0.1%                         | \$2.28                 | 25.9%                       | -3.6%                      | 5,531                           | 138,275           | 0.1%                         | \$2.47                 | 28.1%                       | 6.6%                       | 19,671               | 491,775                            |
| CRAWFORD  | \$3.36                 | 26.5%                       | 3.2%                       | 1,635                           | 40,875            | 0.0%                         | \$4.32                 | 34.1%                       | -8.0%                      | 1,325                           | 33,125            | 0.0%                         | \$3.50                 | 27.6%                       | 1.9%                       | 4,795                | 119,875                            |
| DELTA     | \$48.00                | 20.3%                       | 16.4%                      | 103,018                         | 2,575,450         | 1.5%                         | \$66.13                | 28.0%                       | 27.5%                      | 122,687                         | 3,067,175         | 1.5%                         | \$78.75                | 33.3%                       | 32.0%                      | 367,995              | 9,199,875                          |
| DICKINSON | \$9.01                 | 24.6%                       | -6.6%                      | 8,691                           | 217,275           | 0.1%                         | \$8.57                 | 23.4%                       | -9.8%                      | 11,531                          | 288,275           | 0.1%                         | \$11.38                | 31.0%                       | 0.1%                       | 37,162               | 929,050                            |
| EATON     | \$6.55                 | 28.0%                       | 4.3%                       | 19,535                          | 488,375           | 0.3%                         | \$5.53                 | 23.6%                       | 1.2%                       | 24,747                          | 618,675           | 0.3%                         | \$7.00                 | 29.9%                       | 8.4%                       | 82,677               | 2,066,925                          |
| EMMET     | \$14.73                | 18.2%                       | 28.5%                      | 43,124                          | 1,078,100         | 0.6%                         | \$46.89                | 57.9%                       | 17.0%                      | 13,396                          | 334,900           | 0.2%                         | \$14.57                | 18.0%                       | 50.1%                      | 74,524               | 1,863,100                          |
| GENESSE   | \$6.71                 | 24.9%                       | 5.6%                       | 115,104                         | 2,877,600         | 1.7%                         | \$6.39                 | 23.8%                       | -4.4%                      | 140,621                         | 3,515,525         | 1.7%                         | \$7.80                 | 29.0%                       | -15.9%                     | 484,422              | 12,110,550                         |
| GLADWIN   | \$4.64                 | 28.6%                       | 8.6%                       | 3,429                           | 85,725            | 0.1%                         | \$4.30                 | 26.5%                       | 3.0%                       | 3,302                           | 82,550            | 0.0%                         | \$4.14                 | 25.5%                       | 9.5%                       | 12,963               | 324,075                            |
| GOGEBIC   | \$0.60                 | 28.2%                       | -35.8%                     | 469                             | 11,725            | 0.0%                         | \$0.60                 | 27.9%                       | -20.5%                     | 516                             | 12,900            | 0.0%                         | \$0.66                 | 30.7%                       | 9.8%                       | 1,680                | 42,000                             |
| GR. TRAV. | \$7.93                 | 23.7%                       | -5.0%                      | 22,801                          | 570,025           | 0.3%                         | \$10.38                | 31.0%                       | -23.5%                     | 19,288                          | 482,200           | 0.2%                         | \$8.78                 | 26.3%                       | -17.6%                     | 73,462               | 1,836,550                          |

| COUNTY    | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|-----------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|------------------------|------------------------------------|
|           | 1986(3)                |                             |                            |                                 |                   |                              |                        | 1986(4)                     |                            |                                 |                   |                              |                        |                             |                            |                        |                                    |
| GRATOIT   | \$36.60                | 24.1%                       | -11.3%                     | 59,806                          | 1,495,150         | 0.9%                         | \$36.96                | 24.3%                       | -14.9%                     | 99,779                          | 2,494,475         | 1.2%                         | \$61.67                | 40.6%                       | 56.9%                      | 245,943                | 6,149,575                          |
| HILLSDALE | \$3.68                 | 24.3%                       | 110.8%                     | 6,831                           | 170,775           | 0.1%                         | \$4.06                 | 26.8%                       | 11.5%                      | 7,285                           | 182,125           | 0.1%                         | \$4.33                 | 28.6%                       | 13.8%                      | 25,482                 | 637,050                            |
| HOUGHTON  | \$1.03                 | 24.9%                       | 35.5%                      | 2,002                           | 50,050            | 0.0%                         | \$1.32                 | 32.0%                       | 39.3%                      | 1,583                           | 39,575            | 0.0%                         | \$1.04                 | 25.3%                       | 19.4%                      | 6,254                  | 156,350                            |
| MURON     | \$3.47                 | 23.9%                       | 15.9%                      | 4,941                           | 123,525           | 0.1%                         | \$3.39                 | 23.3%                       | 16.1%                      | 7,347                           | 183,675           | 0.1%                         | \$5.04                 | 34.7%                       | 24.8%                      | 21,196                 | 529,900                            |
| INGHAM    | \$8.08                 | 24.0%                       | -16.7%                     | 87,972                          | 2,199,300         | 1.3%                         | \$7.98                 | 23.7%                       | -2.7%                      | 110,556                         | 2,763,900         | 1.3%                         | \$10.03                | 29.7%                       | 1.4%                       | 371,723                | 9,293,075                          |
| OSHTIMA   | \$1.51                 | 41.6%                       | 17.7%                      | 1,433                           | 35,825            | 0.0%                         | \$0.69                 | 19.1%                       | -26.7%                     | 1,468                           | 36,700            | 0.0%                         | \$0.71                 | 19.5%                       | -47.2%                     | 7,522                  | 188,050                            |
| LOSCO     | \$4.34                 | 24.7%                       | 6.2%                       | 6,777                           | 169,425           | 0.1%                         | \$5.98                 | 34.0%                       | 4.0%                       | 5,130                           | 128,250           | 0.1%                         | \$4.52                 | 25.7%                       | 18.9%                      | 19,946                 | 498,650                            |
| IRON      | \$10.63                | 26.1%                       | -18.7%                     | 6,515                           | 162,875           | 0.1%                         | \$11.95                | 29.3%                       | -25.0%                     | 5,137                           | 128,425           | 0.1%                         | \$9.42                 | 23.1%                       | -32.3%                     | 22,219                 | 555,475                            |
| ISABELLA  | \$6.84                 | 23.9%                       | 0.8%                       | 14,776                          | 369,400           | 0.2%                         | \$6.83                 | 23.8%                       | -5.5%                      | 17,879                          | 446,975           | 0.2%                         | \$8.26                 | 28.8%                       | -5.1%                      | 62,040                 | 1,551,000                          |
| JACKSON   | \$2.84                 | 34.4%                       | 268.9%                     | 16,248                          | 406,200           | 0.2%                         | \$2.68                 | 32.5%                       | 243.3%                     | 3,611                           | 90,275            | 0.0%                         | \$0.60                 | 7.2%                        | -80.3%                     | 50,022                 | 1,250,550                          |
| KALAMAZOO | \$7.13                 | 24.6%                       | -10.8%                     | 65,540                          | 1,638,500         | 1.0%                         | \$7.72                 | 26.6%                       | -9.0%                      | 65,895                          | 1,647,375         | 0.8%                         | \$7.76                 | 26.7%                       | -7.9%                      | 246,810                | 6,170,250                          |
| KALKASKA  | \$0.89                 | 31.4%                       | 80.6%                      | 286                             | 7,150             | 0.0%                         | \$0.65                 | 23.0%                       | 75.5%                      | 283                             | 7,075             | 0.0%                         | \$0.65                 | 22.8%                       | -53.8%                     | 1,243                  | 31,075                             |
| KENT      | \$37.77                | 23.1%                       | 11.1%                      | 689,473                         | 17,236,825        | 10.2%                        | \$38.78                | 23.7%                       | 12.0%                      | 903,309                         | 22,582,725        | 10.8%                        | \$50.80                | 31.1%                       | 5.9%                       | 2,905,419              | 72,635,475                         |
| KEWEENAW  | \$5.65                 | 31.2%                       | 74.1%                      | 338                             | 8,450             | 0.0%                         | \$4.30                 | 23.8%                       | -11.1%                     | 396                             | 9,900             | 0.0%                         | \$5.04                 | 27.8%                       | -2.7%                      | 1,422                  | 35,550                             |
| LAKE      | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  |
| LAPEER    | \$3.11                 | 20.8%                       | 14.7%                      | 11,469                          | 286,725           | 0.2%                         | \$4.09                 | 27.4%                       | 3.5%                       | 12,707                          | 317,675           | 0.2%                         | \$4.54                 | 30.4%                       | 6.5%                       | 41,831                 | 1,045,775                          |
| LEELANAU  | \$0.68                 | 33.2%                       | 28.5%                      | 761                             | 19,025            | 0.0%                         | \$1.36                 | 66.8%                       | -7.1%                      | 0                               | 0                 | 0.0%                         | \$0.00                 | 0.0%                        | -100.0%                    | 1,140                  | 28,500                             |
| LENAMEE   | \$2.70                 | 24.7%                       | 10.8%                      | 9,482                           | 237,050           | 0.1%                         | \$2.64                 | 24.1%                       | 2.3%                       | 13,127                          | 328,175           | 0.2%                         | \$3.65                 | 33.4%                       | 19.0%                      | 39,296                 | 982,400                            |
| LIV.      | \$1.79                 | 30.6%                       | 76.1%                      | 6,372                           | 159,300           | 0.1%                         | \$1.59                 | 27.2%                       | 65.2%                      | 4,562                           | 114,050           | 0.1%                         | \$1.14                 | 19.5%                       | -18.7%                     | 23,434                 | 585,850                            |
| LUCE      | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                      | 0                                  |
| MACKINAC  | \$2.40                 | 19.9%                       | 188.8%                     | 3,587                           | 89,675            | 0.1%                         | \$8.81                 | 73.3%                       | 82.9%                      | 333                             | 8,325             | 0.0%                         | \$0.82                 | 6.8%                        | 7.8%                       | 4,896                  | 122,400                            |
| MACOMB    | \$3.40                 | 29.0%                       | 21.2%                      | 85,185                          | 2,129,625         | 1.3%                         | \$3.07                 | 26.2%                       | 19.9%                      | 85,697                          | 2,142,425         | 1.0%                         | \$3.08                 | 26.3%                       | -1.4%                      | 325,706                | 8,142,650                          |
| MANISTEE  | \$2.90                 | 42.3%                       | 4.8%                       | 1,298                           | 32,450            | 0.0%                         | \$1.41                 | 20.6%                       | -43.8%                     | 307                             | 7,675             | 0.0%                         | \$0.33                 | 4.9%                        | -84.7%                     | 6,310                  | 157,750                            |
| MARQUETTE | \$6.38                 | 23.9%                       | 24.0%                      | 21,818                          | 545,450           | 0.3%                         | \$7.36                 | 27.5%                       | 10.7%                      | 22,233                          | 555,825           | 0.3%                         | \$7.50                 | 28.0%                       | 6.4%                       | 79,310                 | 1,982,750                          |
| MASON     | \$4.46                 | 26.9%                       | -6.3%                      | 4,919                           | 122,975           | 0.1%                         | \$4.66                 | 28.1%                       | -23.4%                     | 3,722                           | 93,050            | 0.0%                         | \$3.53                 | 21.3%                       | -27.4%                     | 17,493                 | 437,325                            |
| MECOSTA   | \$1.34                 | 22.0%                       | 143.9%                     | 2,897                           | 72,425            | 0.0%                         | \$1.96                 | 32.2%                       | 152.6%                     | 2,682                           | 67,050            | 0.0%                         | \$1.81                 | 29.8%                       | -3.9%                      | 9,009                  | 225,225                            |
| MEMPHINEE | \$2.01                 | 26.2%                       | -21.0%                     | 1,794                           | 44,850            | 0.0%                         | \$1.71                 | 22.4%                       | -21.9%                     | 2,607                           | 65,175            | 0.0%                         | \$2.49                 | 32.5%                       | 5.2%                       | 8,026                  | 200,650                            |
| MIDLAND   | \$10.86                | 24.0%                       | 87.9%                      | 34,413                          | 860,325           | 0.5%                         | \$11.69                | 25.9%                       | 82.5%                      | 35,778                          | 894,450           | 0.4%                         | \$12.16                | 26.9%                       | 22.0%                      | 132,895                | 3,322,375                          |



| COUNTY     | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(2)to<br>86(2) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(3)to<br>86(3) | WOMEN'S<br>CLOTHES<br>SALES TAX | SALES<br>REVENUES | PERCENT<br>OF TOTAL<br>SALES | PER<br>CAPITA<br>SALES | PERCENT<br>OF TOTAL<br>YEAR | CHANGE<br>85(4)to<br>86(4) | TOTAL<br>SALES<br>TAX<br>1986 | TOTAL<br>SALES<br>REVENUES<br>1986 |
|------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|---------------------------------|-------------------|------------------------------|------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------------|
|            |                        |                             | 1986(3)                    |                                 |                   |                              |                        |                             | 1986(4)                    |                                 |                   |                              |                        |                             |                            |                               |                                    |
| MISSAUKEE  | \$0.00                 | ERR                         | -100.0%                    | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | -100.0%                    | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | -100.0%                    | 0                             | 0                                  |
| MONROE     | \$2.08                 | 24.3%                       | 8.8%                       | 10,273                          | 271,825           | 0.2%                         | \$2.02                 | 23.5%                       | 13.1%                      | 13,777                          | 344,425           | 0.2%                         | \$2.56                 | 29.8%                       | 17.2%                      | 46,175                        | 1,154,375                          |
| MONTCALM   | \$3.72                 | 26.3%                       | -7.2%                      | 7,265                           | 181,625           | 0.1%                         | \$3.82                 | 27.0%                       | -21.2%                     | 7,988                           | 199,700           | 0.1%                         | \$4.20                 | 29.7%                       | -12.3%                     | 26,917                        | 672,925                            |
| MONTM.     | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                             | 0                                  |
| MUSKEGON   | \$1.48                 | 24.9%                       | 0.5%                       | 10,257                          | 256,425           | 0.2%                         | \$1.63                 | 27.3%                       | 0.0%                       | 9,756                           | 243,900           | 0.1%                         | \$1.55                 | 26.0%                       | 13.5%                      | 37,504                        | 937,600                            |
| NEWAYGO    | \$6.87                 | 20.9%                       | 0.3%                       | 13,372                          | 334,300           | 0.2%                         | \$9.57                 | 29.1%                       | 7.3%                       | 14,191                          | 354,775           | 0.2%                         | \$10.16                | 30.8%                       | 14.0%                      | 46,019                        | 1,150,475                          |
| OAKLAND    | \$13.20                | 24.0%                       | 4.6%                       | 548,210                         | 13,705,250        | 8.1%                         | \$13.55                | 24.6%                       | 5.7%                       | 675,561                         | 16,889,025        | 8.1%                         | \$16.69                | 30.3%                       | 4.2%                       | 2,226,363                     | 55,659,075                         |
| OCEANA     | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                             | 0                                  |
| OGEMAW     | \$10.73                | 27.0%                       | -3.3%                      | 7,850                           | 196,250           | 0.1%                         | \$11.94                | 30.0%                       | -15.9%                     | 5,860                           | 146,500           | 0.1%                         | \$8.91                 | 22.4%                       | 1.8%                       | 26,159                        | 653,975                            |
| ONTONAGON  | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                             | 0                                  |
| OSCEOLA    | \$1.40                 | 25.0%                       | -12.0%                     | 1,206                           | 30,150            | 0.0%                         | \$1.59                 | 28.4%                       | -14.3%                     | 1,246                           | 31,150            | 0.0%                         | \$1.65                 | 29.3%                       | 30.6%                      | 4,246                         | 106,150                            |
| OSCODA     | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                               | 0                 | 0.0%                         | \$0.00                 | ERR                         | ERR                        | 0                             | 0                                  |
| OTSEGO     | \$4.20                 | 19.7%                       | -40.1%                     | 3,249                           | 81,225            | 0.0%                         | \$5.42                 | 25.4%                       | -0.5%                      | 2,748                           | 68,700            | 0.0%                         | \$4.58                 | 21.5%                       | -6.8%                      | 12,778                        | 319,450                            |
| OTTAWA     | \$3.06                 | 24.6%                       | -2.5%                      | 21,906                          | 547,650           | 0.3%                         | \$3.48                 | 28.1%                       | 0.5%                       | 21,065                          | 526,625           | 0.3%                         | \$3.35                 | 27.0%                       | 1.2%                       | 78,091                        | 1,952,275                          |
| PRES. IS.  | \$0.18                 | 20.3%                       | -82.2%                     | 159                             | 3,975             | 0.0%                         | \$0.28                 | 31.9%                       | -76.2%                     | 104                             | 2,600             | 0.0%                         | \$0.18                 | 20.9%                       | -77.6%                     | 498                           | 12,450                             |
| ROSCOMMON  | \$4.14                 | 25.9%                       | -31.1%                     | 3,803                           | 95,075            | 0.1%                         | \$5.81                 | 36.3%                       | -34.3%                     | 2,627                           | 65,675            | 0.0%                         | \$4.01                 | 25.1%                       | 1.3%                       | 10,467                        | 261,675                            |
| SAGINAW    | \$17.37                | 23.0%                       | 6.3%                       | 173,527                         | 4,338,175         | 2.6%                         | \$19.02                | 25.2%                       | 9.5%                       | 211,973                         | 5,299,325         | 2.5%                         | \$23.24                | 30.7%                       | 5.4%                       | 689,416                       | 17,235,400                         |
| ST. CLAIR  | \$29.41                | 24.3%                       | 2.6%                       | 170,439                         | 4,260,975         | 2.5%                         | \$30.70                | 25.4%                       | -2.3%                      | 204,793                         | 5,119,825         | 2.5%                         | \$36.89                | 30.5%                       | 1.2%                       | 671,786                       | 16,794,650                         |
| ST. JOSEPH | \$6.26                 | 29.8%                       | 49.5%                      | 10,861                          | 271,525           | 0.2%                         | \$4.84                 | 23.1%                       | 12.3%                      | 9,752                           | 243,800           | 0.1%                         | \$4.35                 | 20.7%                       | -40.9%                     | 47,097                        | 1,177,425                          |
| SANILAC    | \$4.71                 | 29.1%                       | 30.3%                      | 9,290                           | 232,250           | 0.1%                         | \$5.69                 | 35.2%                       | 14.4%                      | 5,171                           | 129,275           | 0.1%                         | \$3.17                 | 19.6%                       | -13.0%                     | 26,424                        | 660,600                            |
| SCHCRFT.   | \$2.57                 | 39.2%                       | 51.7%                      | 668                             | 16,700            | 0.0%                         | \$1.95                 | 29.7%                       | -3.0%                      | 425                             | 10,625            | 0.0%                         | \$1.24                 | 18.9%                       | 48.6%                      | 2,250                         | 56,250                             |
| SHIAWASSE  | \$2.28                 | 25.5%                       | -13.2%                     | 6,866                           | 171,650           | 0.1%                         | \$2.41                 | 27.0%                       | -5.9%                      | 6,877                           | 171,925           | 0.1%                         | \$2.42                 | 27.0%                       | -19.3%                     | 25,438                        | 635,950                            |
| TUSCOLA    | \$2.66                 | 26.1%                       | -6.6%                      | 5,864                           | 146,600           | 0.1%                         | \$2.57                 | 25.2%                       | -17.5%                     | 6,617                           | 165,425           | 0.1%                         | \$2.90                 | 28.5%                       | -22.6%                     | 23,239                        | 580,975                            |
| VAN BUREN  | \$0.77                 | 25.6%                       | 67.1%                      | 3,661                           | 91,525            | 0.1%                         | \$1.37                 | 45.5%                       | 117.1%                     | 1,336                           | 33,400            | 0.0%                         | \$0.50                 | 16.6%                       | -0.7%                      | 8,054                         | 201,350                            |
| WASHTENAW  | \$8.33                 | 23.2%                       | 16.5%                      | 104,845                         | 2,621,125         | 1.5%                         | \$9.90                 | 27.6%                       | 12.4%                      | 121,385                         | 3,034,625         | 1.5%                         | \$11.46                | 32.0%                       | 8.0%                       | 379,778                       | 9,494,450                          |
| WAYNE      | \$12.60                | 25.1%                       | 10.8%                      | 1,065,495                       | 26,637,375        | 15.7%                        | \$11.39                | 22.7%                       | 12.1%                      | 1,482,021                       | 37,050,525        | 17.8%                        | \$15.85                | 31.5%                       | -2.4%                      | 4,699,610                     | 117,490,250                        |
| WEXFORD    | \$10.49                | 25.4%                       | 19.1%                      | 11,702                          | 292,550           | 0.2%                         | \$11.65                | 28.2%                       | -3.0%                      | 11,227                          | 280,675           | 0.1%                         | \$11.18                | 27.1%                       | 3.2%                       | 41,434                        | 1,035,850                          |
| OUT/STATE  |                        | 24.2%                       | 5.3%                       | 2,982,076                       | 74,551,900        | 44.0%                        |                        | 25.5%                       | 11.9%                      | 3,620,881                       | 90,522,025        | 43.4%                        |                        | 30.9%                       | 2.0%                       | 11,716,209                    | 292,905,225                        |

