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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

**Submitted to
Michigan State University
in partial fulfillment of the
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DOCTOR OF PHILOSOPHY

Department of Park and Recreation Resources

1988

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!!!!

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I would like to express my appreciation to the following people for their assistance in the development of this manuscript. I would first like to thank Dr. Donald Holecek, chairman of my advisory committee for his guidance in selecting a topic and for his assistance throughout the analysis and writing process. I would also like to thank the members of my graduate committee, Dr. Georgia Chao, Dr. Raymond Schmidgall and Dr. Lewis Moncrief for their insights and assistance in this process.

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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

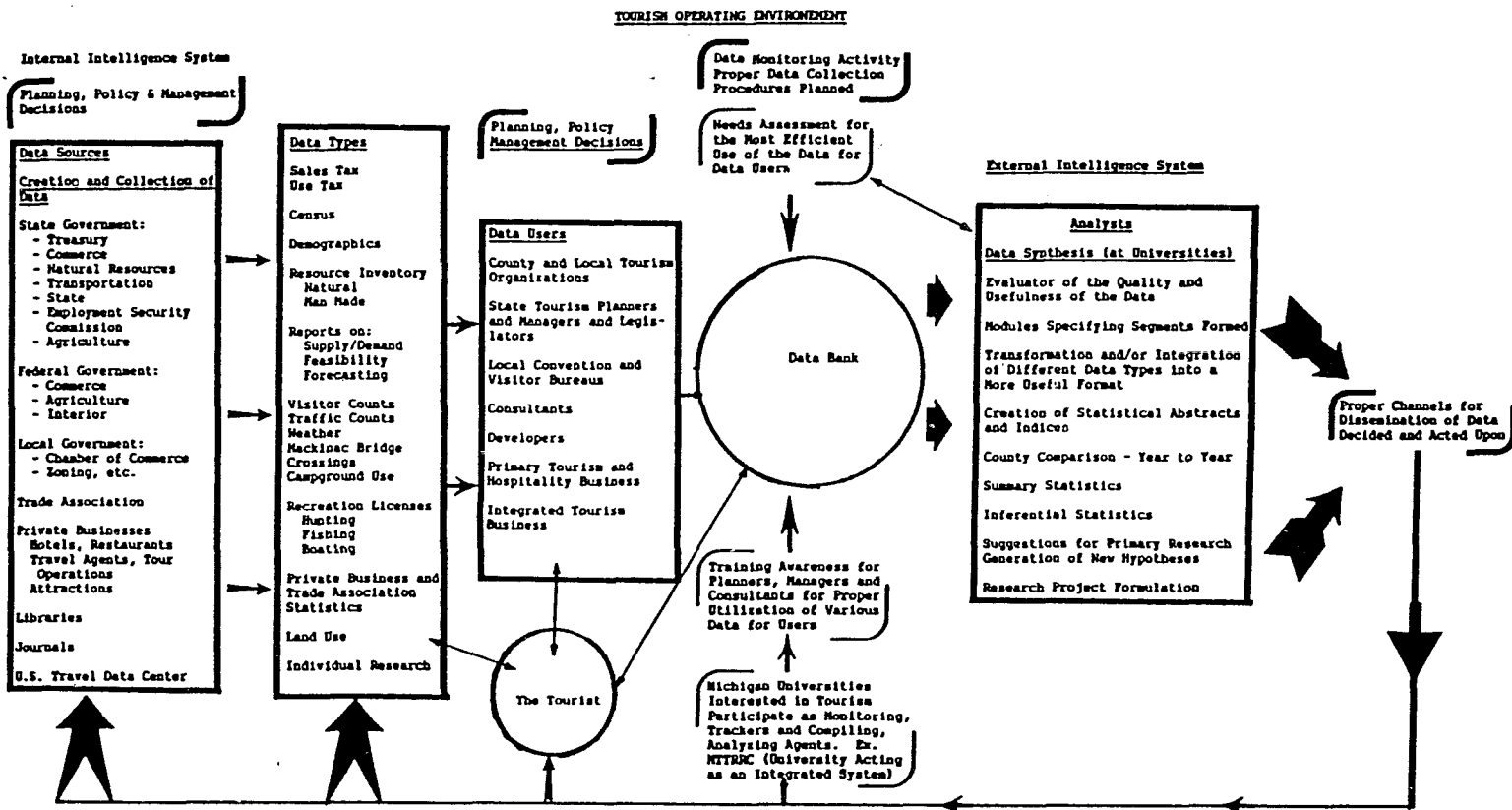


Figure 2: Tourism Information System for Michigan Tourism Managers and Planners and Consultants: A Conceptual Framework

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

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 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	Quarters			
	85 (4)	(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			
	(1)	(2)	(3)	(4)
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 (Genesse 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

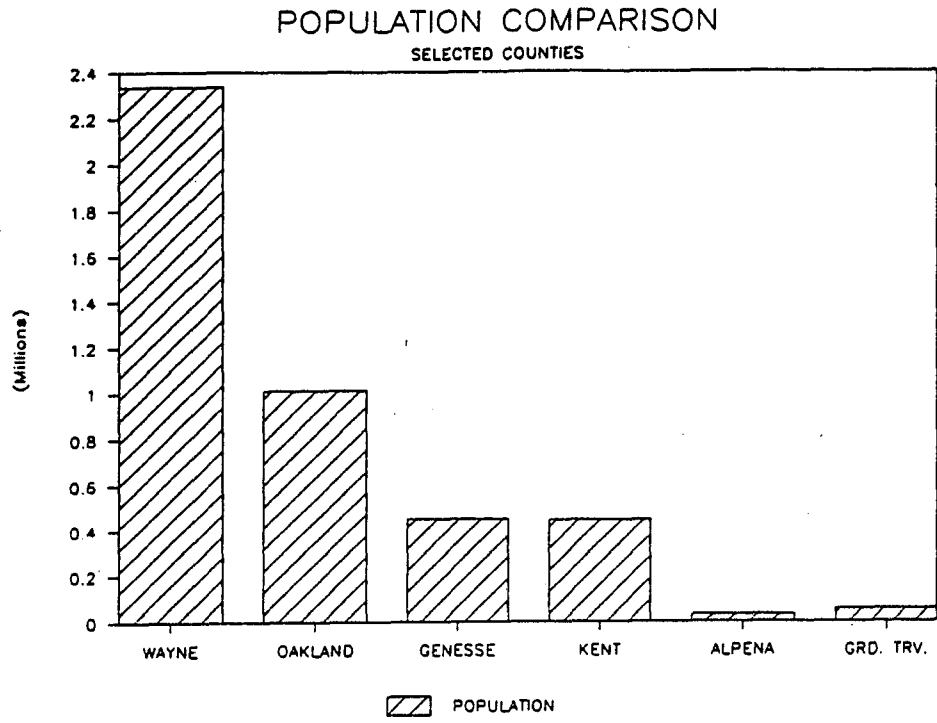


Figure 6. Population Comparison for Selected Counties

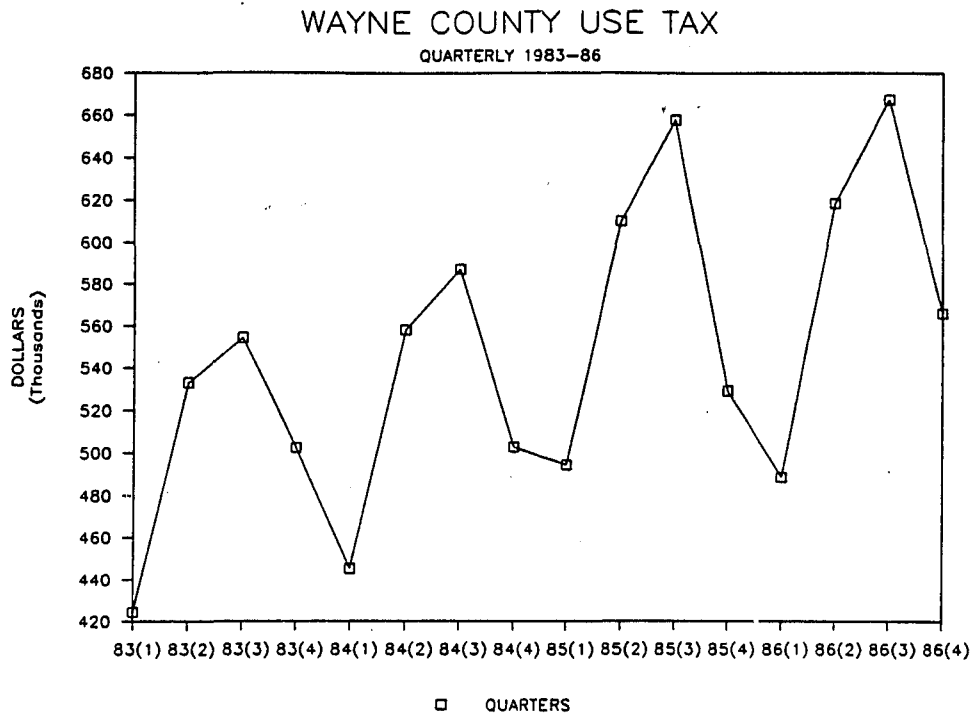


Figure 7: Wayne County Hotel and Motel Use Tax by Quarter

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

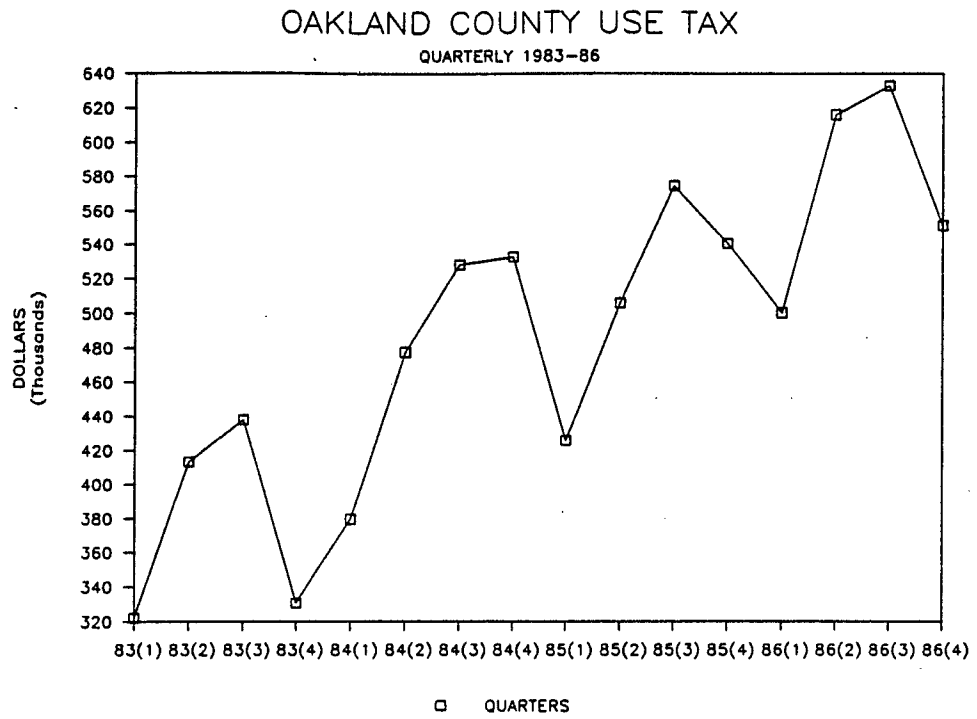


Figure 8: Oakland County Hotel and Motel Use Tax by Quarter

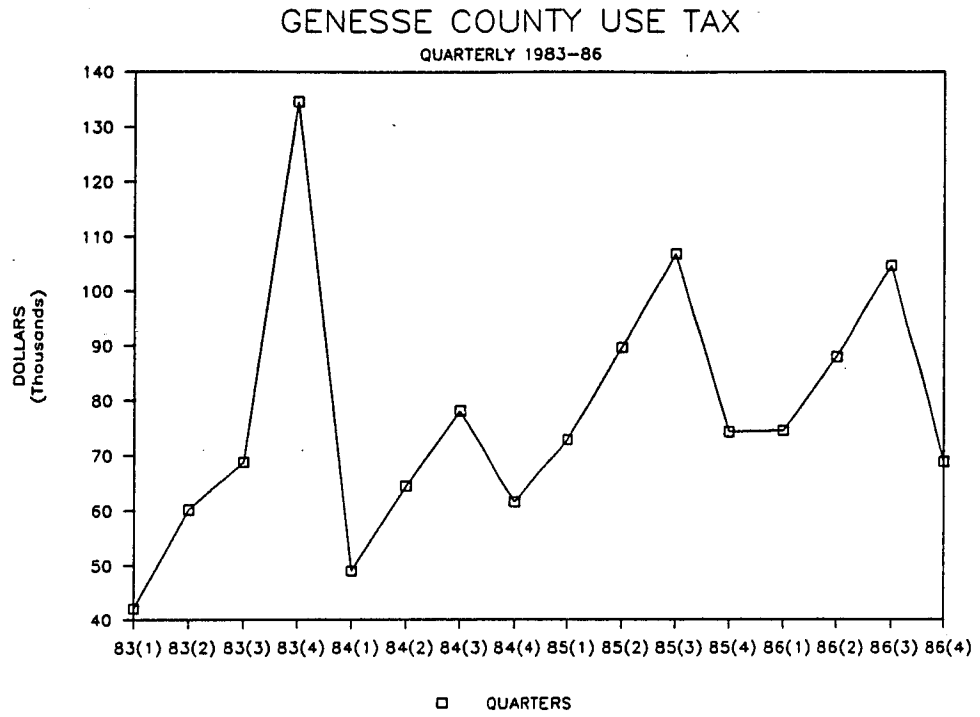


Figure 9. Genessee County Hotel & Motel Use Tax by Quarter

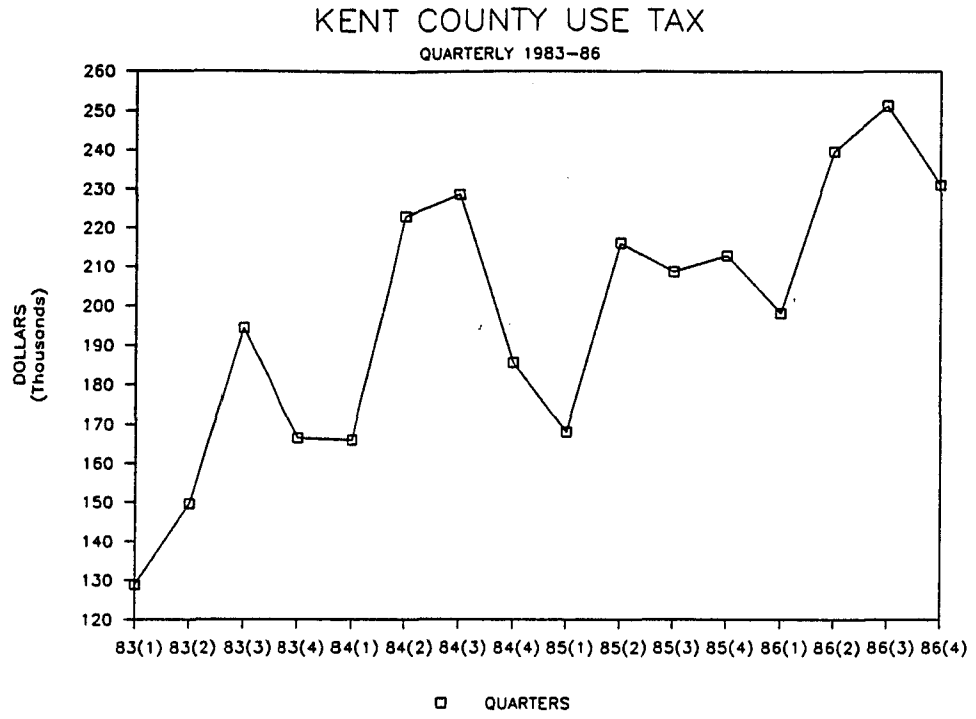


Figure 10: Kent County Hotel & Motel Use Tax by Quarter

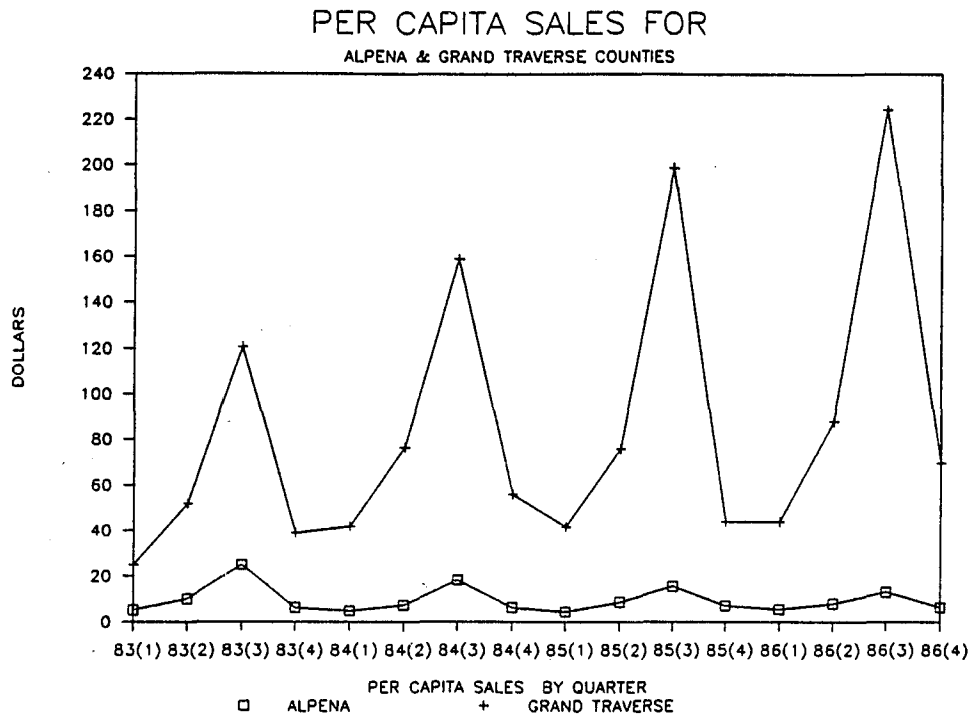
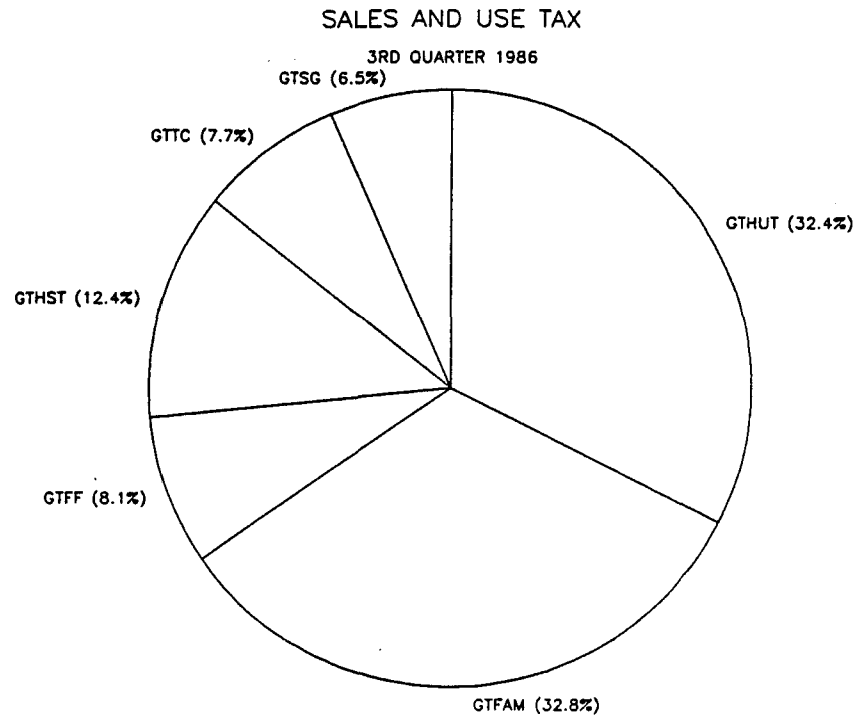


Figure 11. Alpena and Grand Traverse County Comparison of Per Capita Hotel & Motel Sales by Quarter



- 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:

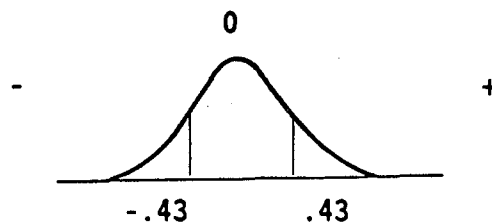


Figure 13. Normal Curve

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

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.

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 Use Tax Per Capita Sales</u>			
1983	40	27	16
1984	28	42	13
1985	29	41	13
1986	29	41	13
<u>Hotel/Motel Sales Tax Per Capita Sales</u>			
1983	7	65	11
1984	0	73	10
1985	0	74	9
1986	0	74	9
<u>Family Restaurant Per Capita Sales</u>			
1983	41	25	17
1984	34	34	18
1985	30	34	19
1986	29	35	19
<u>Fast Food Per Capita Sales</u>			
1983	34	27	22
1984	33	25	25
1985	30	31	22
1986	30	37	16
<u>Taverns & Clubs 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>
<u>Sporting Goods</u>			
<u>Per Capita Sales</u>			
1983	28	43	12
1984	28	43	12
1985	32	28	12
1986	27	43	13
<u>Men's/Boy's</u>			
<u>Clothing</u>			
<u>Per Capita Sales</u>			
1983	37	25	21
1984	39	24	20
1985	36	26	21
1986	36	25	22
<u>Women's Clothing</u>			
<u>Per Capita Sales</u>			
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

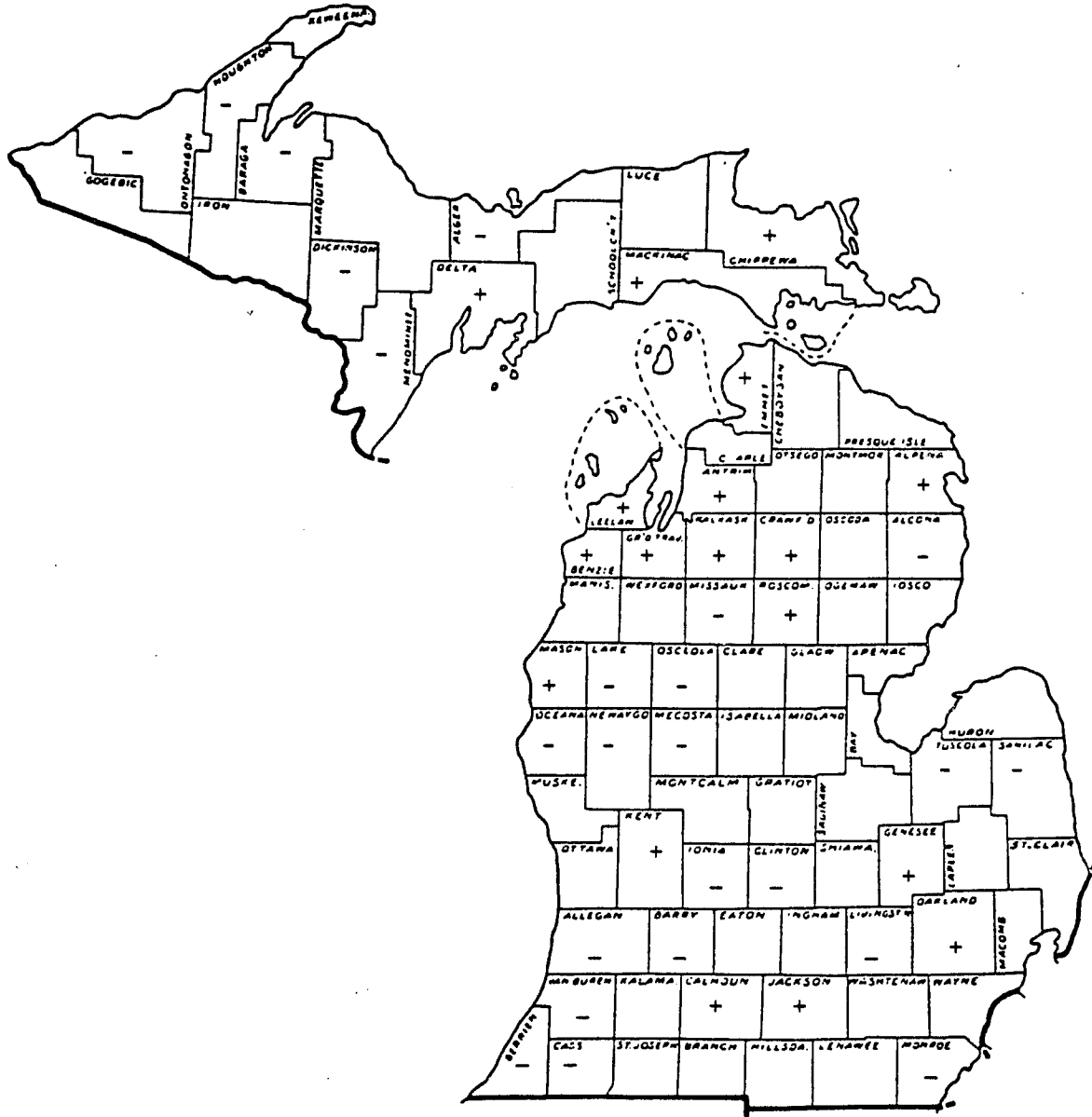


Figure 16. Family Restaurant Per Capita Sales Z-Scores 1986

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 Use Tax</u>	<u>Sporting Goods</u>	<u>Women's 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 Clothing</u>	<u>Family Restaurants</u>	<u>Fast Food Rest.</u>	<u>Taverns & Clubs</u>	<u>Eating and Drinking 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 Expenditures</u>	<u>Travel Generated Payroll</u>	<u>Travel Generated Expenditures</u>	<u>State Tax Receipts</u>	<u>Local Tax 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 Use Tax</u>	<u>Sporting Goods</u>	<u>Women's 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 Clothing</u>	<u>Family Restaurants</u>	<u>Fast Food Rest.</u>	<u>Taverns & Clubs</u>	<u>Eating and Drinking 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 Expenditures</u>	<u>Travel Generated Payroll</u>	<u>Travel Generated Expenditures</u>	<u>State Tax Receipts</u>	<u>Local Tax 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

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Michigan State University
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DOCTOR OF PHILOSOPHY

Department of Park and Recreation Resources

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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

APPENDIX C

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

COUNTY	1983		1984		1985		1986	
	All Revenues	Tourism	All Revenues	Tourism	All Revenues	Tourism	All Revenues	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	2,498,600	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	5,623,675
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
OGECIC	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	1983	1984	1984	1985	1985	1986	1986
	All Revenues	Tourism	All Revenues	Tourism	All Revenues	Tourism	All Revenues	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
MURON	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
MACKINAC	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
MEMONIEE	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	12,933,500	*	10,619,000	1,590,675	12,597,600	763,375

COUNTY	1983		1984		1985		1986	
	All Revenues	Tourism	All Revenues	Tourism	All Revenues	Tourism	All Revenues	Tourism
MISSAUKEE	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
MONTCALM	4,282,400	1,546,525	5,347,400	1,112,800	6,062,800	2,437,450	7,189,000	2,347,575
MONTH	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	4,987,300	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	HOTEL/MOTEL		SPORTING GOODS	WOMEN'S CLOTHING	MEN'S/BOY'S CLOTHING	FAMILY RESTAURANTS	FAST FOOD	TAVERN& CLUBS	EATING & DRINKING	TRAVEL EXPENDITURES	TRAVEL GENERATED	
		SALES TAX	USE TAX									PAYROLL	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
ANTRIN	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	38874000	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		SPORTING	WOMEN'S	MEN'S/BOY'S	FAMILY	FAST	TAVERNS&	EATING &	TRAVEL	TRAVEL GENERATED		TRAVEL GENERATED
		SALES TAX	USE TAX									PAYROLL	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	
KEMEENAW	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	
LENAMEE	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/HOTEL SALES TAX	HOTEL/HOTEL USE TAX	SPORTING GOODS	WOMEN'S CLOTHING	MEN'S/BOY'S FAMILY CLOTHING	FAST RESTAURANTS	TAVERNS& EATING & CLUBS	TRAVEL EXPENDITURES	TRAVEL GENERATED PAYROLL	TRAVEL GENERATED EMPLOYMENT		
MONTCALM	47555	10300	7699	73076	25926	0	233157	34561	143979	16451	11548000	1734000	162
MONTH.	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
OGEMAW	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 RECEIPTS	LOCAL TAX 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
CLANOUN	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 RECEIPTS	LOCAL TAX 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 RECEIPTS	LOCAL TAX RECEIPTS
MONTCALM	283000	85000
MONTH.	348000	130000
MUSKEGON	2068000	407000
NEWAYGO	251000	68000
OAKLAND	30637000	5552000
OCEANA	364000	74000
OGENAW	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
SHIAMA.	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	HOTEL/MOTEL		SPORTING GOODS	WOMEN'S CLOTHING	MEN'S/BOYS CLOTHING	FAMILY RESTAURANTS	FAST FOOD	TAVERNS & EATING & CLUBS		TRAVEL EXPENDITURES	TRAVEL GENERATED		TRAVEL GENERATED EMPLOYMENT
		SALES TAX	USE TAX						DRINKING	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		SPORTING GOODS	WOMEN'S CLOTHING	MEN'S/BOYS CLOTHING	FAMILY RESTAURANTS	FAST FOOD	TAVERNS & EATING & CLUBS DRINKING		TRAVEL EXPENDITURES	TRAVEL GENERATED	
		SALES TAX	USE TAX						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	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	RESTAURANTS	CLUBS	DRINKING	EXPENDITURES	PAYROLL	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 RECEIPTS	LOCAL TAX 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
CNIPP.	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

COUNTY	STATE TAX RECEIPTS	LOCAL TAX RECEIPTS
HILLSD.	328000	111000
HOUGHTON	1927000	330000
HURON	1238000	263000
INGHAM	7376000	1365000
IONIA	558000	89000
IOSCO	1905000	548000
IRON	301000	55000
ISABELLA	2463000	399000
JACKSON	2926000	498000
KALAMAZ.	3922000	893000
KALKAS.	400000	82000
KENT	22759000	3879000
KEWEENAW	434000	78000
LAKE	495000	334000
LAPEER	422000	70000
LEELAN.	3920000	696000
LENAMEE	949000	278000
LIV.	1999000	334000
LUCE	261000	43000
MACKINAC	11360000	1744000
MACOMB	9668000	1789000
MANISTEE	1842000	319000
MARQ.	3613000	1791000
MASON	1362000	302000
MECOSTA	1120000	335000
MEMPH.	259000	58000
MIDLAND	2706000	472000
MISSAUK	160000	45000
MONROE	2629000	443000

COUNTY	STATE TAX RECEIPTS	LOCAL TAX RECEIPTS
MONTCALM	298000	97000
MONM	453000	156000
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	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL MOTEL USE TAX	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES YEAR	PERCENT CHANGE Q1toQ2	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES YEAR	PERCENT CHANGE Q2toQ3		
																	1983(1)	1983(2)
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%
HURON	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%
LENAWEE	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	1983(1)		PERCENT PER		1983(2)		PERCENT PER		PERCENT CHANGE		1983(3)		PERCENT PER		PERCENT CHANGE		
		MOTEL/SALES	USE TAX	OF TOTAL	SALES YEAR	MOTEL/SALES	USE TAX	OF TOTAL	SALES YEAR	OF TOTAL	Q1toQ2	MOTEL/SALES	USE TAX	OF TOTAL	SALES YEAR	OF TOTAL	Q2toQ3	
MISSAUKEE	10,009	581	14,525	0.0X	\$1.45	12.0X	1,301	32,525	0.0X	\$3.25	26.8X	123.9X	1,984	49,600	0.0X	\$4.96	40.9X	52.5X
MONROE	134,659	9,292	232,300	0.4X	\$1.73	18.6X	14,730	368,250	0.5X	\$2.73	29.5X	58.5X	15,463	386,575	0.3X	\$2.87	31.0X	5.0X
MONTCALM	47,555	1,077	26,925	0.0X	\$0.57	14.0X	2,214	55,350	0.1X	\$1.16	28.8X	105.6X	3,257	81,425	0.1X	\$1.71	42.3X	47.1X
MONT.	7,492	2,202	55,050	0.1X	\$7.35	12.5X	3,969	99,225	0.1X	\$13.24	22.4X	80.2X	8,101	202,525	0.2X	\$27.03	45.8X	104.1X
MUSKEGON	157,589	17,111	427,775	0.8X	\$2.71	17.0X	32,889	822,225	1.0X	\$5.22	32.6X	92.2X	36,380	909,500	0.8X	\$5.77	36.1X	10.6X
NEWAYGO	34,917	529	13,225	0.0X	\$0.38	5.0X	710	17,750	0.0X	\$0.51	6.7X	34.2X	1,998	49,950	0.0X	\$1.43	18.8X	181.4X
OAKLAND	1,011,793	322,234	8,055,850	14.1X	\$7.96	21.4X	413,275	10,331,875	13.2X	\$10.21	27.5X	28.3X	438,144	10,953,600	9.1X	\$10.83	29.1X	6.0X
OCEANA	22,002	836	20,900	0.0X	\$0.95	3.9X	3,379	84,475	0.1X	\$3.84	15.6X	304.2X	16,317	407,925	0.3X	\$18.54	75.2X	382.9X
OGEAW	16,436	2,857	71,425	0.1X	\$4.35	18.6X	3,454	86,350	0.1X	\$5.25	22.5X	20.9X	5,951	148,775	0.1X	\$9.05	38.7X	72.3X
ONTONAGON	9,861	16,764	419,100	0.7X	\$42.50	24.2X	15,952	398,800	0.5X	\$40.44	23.1X	-4.8X	22,685	567,125	0.5X	\$57.51	32.8X	42.2X
OSCEOLA	18,928	574	14,350	0.0X	\$0.76	19.6X	659	16,475	0.0X	\$0.87	22.6X	14.8X	997	24,925	0.0X	\$1.32	34.1X	51.3X
OSCODA	6,858	1,204	30,100	0.1X	\$4.39	13.5X	2,347	58,675	0.1X	\$8.56	26.4X	94.9X	3,267	81,675	0.1X	\$11.91	36.8X	39.2X
OTSEGO	14,993	26,112	652,800	1.1X	\$43.54	16.2X	30,072	751,800	1.0X	\$50.14	18.7X	15.2X	67,799	1,694,975	1.4X	\$113.05	42.2X	125.5X
OTTAWA	157,174	5,702	142,550	0.3X	\$0.91	5.1X	9,228	230,700	0.3X	\$1.47	8.2X	61.8X	72,943	1,823,575	1.5X	\$11.60	65.1X	690.5X
PRES. IS.	14,267	473	11,825	0.0X	\$0.83	8.1X	738	18,450	0.0X	\$1.29	12.6X	56.0X	3,614	90,350	0.1X	\$6.33	61.5X	389.7X
ROSCOMMON	16,374	24,277	606,925	1.1X	\$37.07	16.9X						89,624	2,240,600	1.9X	\$136.84	62.4X		
SAGINAW	228,059	29,653	741,325	1.3X	\$3.25	12.6X	51,179	1,279,475	1.6X	\$5.61	21.8X	72.6X	82,306	2,057,650	1.7X	\$9.02	35.1X	60.8X
ST. CLAIR	138,802	21,204	530,100	0.9X	\$3.82	16.5X	32,784	819,600	1.0X	\$5.90	25.5X	54.6X	46,029	1,150,725	1.0X	\$8.29	35.8X	40.4X
ST. JOSEPH	56,083	3,688	92,200	0.2X	\$1.64	7.6X	15,758	393,950	0.5X	\$7.02	32.5X	327.3X	19,316	482,900	0.4X	\$8.61	39.9X	22.6X
SANILAC	40,789	1,603	40,075	0.1X	\$0.98	12.2X	3,154	78,850	0.1X	\$1.93	24.1X	96.8X	5,831	145,775	0.1X	\$3.57	44.5X	84.9X
SCHCFT.	8,575	1,551	38,775	0.1X	\$4.52	2.8X	5,843	146,075	0.2X	\$17.03	10.6X	276.7X	37,011	925,275	0.8X	\$107.90	66.9X	533.4X
SHIAWASSE	71,140	7,103	177,575	0.3X	\$2.50	23.7X	9,279	231,975	0.3X	\$3.26	31.0X	30.6X	7,868	196,700	0.2X	\$2.76	26.3X	-15.2X
TUSCOLA	56,961	4,254	106,350	0.2X	\$1.87	24.8X	3,679	91,975	0.1X	\$1.61	21.4X	-13.5X	5,065	126,625	0.1X	\$2.22	29.5X	37.7X
VAN BUREN	66,814	569	14,225	0.0X	\$0.21	1.0X	12,013	300,325	0.4X	\$4.49	21.8X	2011.2X	36,713	917,825	0.8X	\$13.74	66.6X	205.6X
MASHTENAW	264,748	45,562	1,139,050	2.0X	\$4.30	16.2X	75,744	1,893,600	2.4X	\$7.15	26.9X	66.2X	88,883	2,222,075	1.8X	\$8.39	31.6X	17.3X
WAYNE	2,337,891	424,408	10,610,200	18.6X	\$4.54	21.1X	533,112	13,327,800	17.0X	\$5.70	26.5X	25.6X	554,381	13,859,525	11.5X	\$5.93	27.5X	4.0X
WEXFORD	25,102	10,653	266,325	0.5X	\$10.61	20.1X	10,188	254,700	0.3X	\$10.15	19.2X	-4.4X	20,358	508,950	0.4X	\$20.28	38.4X	99.8X
OUT/STATE		469,810	11,745,250	20.6X		20.7X	575,118	14,377,950	18.3X		25.4X	22.4X	621,250	15,531,250	12.8X		27.4X	8.0X

COUNTY	POPULATION	1983(1)			1983(2)			PERCENT CHANGE OF TOTAL Q1toQ2	1983(3)						
		HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER SALES YEAR	PERCENT OF TOTAL USE TAX	SALES REVENUES		PERCENT OF TOTAL USE TAX	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER SALES YEAR	PERCENT OF TOTAL Q2toQ3	
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/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL		MOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	MOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX
							1983	1983									
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/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL USE TAX 1983	TOTAL SALES REVENUES 1983	MOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	MOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE 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%	-43.6%	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%
KEWEENAW	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%
LENAWEE	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%
MEMORINEE	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	HOTEL/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL USE TAX	TOTAL SALES REVENUES	HOTEL/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	HOTEL/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE
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	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL	TOTAL	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	
							1983	1983						83(1) TO 84(1)				1984(2)
TOTAL	2,947,371	73,684,275	100.0X		22.3X	-39.1X	13,197,296	329,932,400	2,748,880	68,722,000	100.0X			19.0X	20.6X	3,560,771	89,019,275	100.0X
COUNTY AV	28,273	706,830		\$6.33			131,692	3,292,296	25,277	631,933						33,954	848,859	

COUNTY	1984(3)					1984(4)											
	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) 84(1)	MOTEL/ TO HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3) 84(3)	MOTEL/ TO HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4) 84(4)	TOTAL USE 1984	TOTAL SALES REVENUES 1984
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
AREPAC	\$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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3)TO 84(3)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)TO 84(4)	TOTAL	TOTAL	
																TAX	SALES	TAX
																	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	
MACKINAC	\$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	

COUNTY	PER	PERCENT	CHANGE	HOTEL/	SALES	PERCENT	PER	PERCENT	CHANGE	HOTEL/	SALES	PERCENT	PER	PERCENT	CHANGE	TOTAL	TOTAL
	SALES	OF TOTAL	83(1)TO	USE TAX	REVENUES	OF TOTAL	SALES	OF TOTAL	83(3)TO	USE TAX	REVENUES	OF TOTAL	SALES	OF TOTAL	84(4)TO	TAX	SALES
	YEAR	84(1)	84(1)			USE	YEAR	84(3)				USE	YEAR	84(4)	1984	1984	
				1984(3)						1984(4)							
MISSAUKEE	\$3.27	8.0X	0.6X	4,220	105,500	0.1X	\$10.54	25.8X	112.7X	10,023	250,575	0.3X	\$25.03	61.2X	913.4X	16,374	409,350
MONROE	\$5.58	27.7X	104.1X	30,822	770,550	0.6X	\$5.72	28.4X	99.3X	23,223	580,575	0.7X	\$4.31	21.4X	121.8X	108,681	2,717,025
MONTCALM	\$0.49	36.8X	-58.3X	700	17,500	0.0X	\$0.37	27.9X	-78.5X	672	16,800	0.0X	\$0.35	26.8X	-41.6X	2,508	62,700
MONT.	\$13.39	23.1X	1.1X	7,607	190,175	0.2X	\$25.38	43.7X	-6.1X	3,646	91,150	0.1X	\$12.17	20.9X	6.8X	17,406	435,150
MUSKEGON	\$2.09	24.6X	-60.0X	22,339	558,475	0.5X	\$3.54	41.8X	-38.6X	11,508	287,700	0.4X	\$1.83	21.5X	-20.3X	53,451	1,336,275
NEWAYGO	\$0.71	21.1X	39.9X	2,180	54,500	0.0X	\$1.56	46.3X	9.1X	1,127	28,175	0.0X	\$0.81	24.0X	-84.8X	4,705	117,625
OAKLAND	\$11.79	24.9X	15.5X	527,869	13,196,725	10.8X	\$13.04	27.5X	20.5X	532,477	13,311,925	16.3X	\$13.16	27.8X	61.1X	1,916,929	47,923,225
OCEANA	\$2.75	21.4X	-28.3X	6,733	168,325	0.1X	\$7.65	59.6X	-58.7X	1,382	34,550	0.0X	\$1.57	12.2X	20.0X	11,305	282,625
OGEMAW	\$4.17	17.1X	-20.6X	8,613	215,325	0.2X	\$13.10	53.8X	44.7X	3,918	97,950	0.1X	\$5.96	24.5X	25.8X	15,997	399,925
ONTONAGON	\$30.51	20.1X	-24.6X	24,584	614,600	0.5X	\$62.33	41.2X	8.4X	10,767	269,175	0.3X	\$27.30	18.0X	-21.8X	59,734	1,493,350
OSCEOLA	\$0.71	19.9X	-18.4X	867	21,675	0.0X	\$1.15	32.0X	-13.0X	688	17,200	0.0X	\$0.91	25.4X	-0.6X	2,707	67,675
OSCODA	\$6.83	23.4X	-20.2X	2,905	72,625	0.1X	\$10.59	36.3X	-11.1X	2,111	52,775	0.1X	\$7.70	26.4X	1.9X	8,010	200,250
OTSEGO	\$51.11	20.1X	1.9X	67,681	1,692,025	1.4X	\$112.85	44.4X	-0.2X	28,322	708,050	0.9X	\$47.23	18.6X	-23.0X	152,530	3,813,250
OTTAWA	\$7.32	29.4X	398.6X	62,943	1,573,575	1.3X	\$10.01	40.2X	-13.7X	27,020	675,500	0.8X	\$4.30	17.2X	11.8X	156,702	3,917,550
PRES. IS.	\$2.09	17.5X	61.4X	3,890	97,250	0.1X	\$6.82	57.0X	7.6X	1,197	29,925	0.0X	\$2.10	17.5X	14.0X	6,822	170,550
ROSCOMMON	\$31.89	18.4X	ERR	60,540	1,513,500	1.2X	\$92.43	53.4X	-32.5X	15,928	398,200	0.5X	\$24.32	14.1X	-46.3X	113,349	2,833,725
SAGINAW	\$5.66	28.2X	0.9X	53,923	1,348,075	1.1X	\$5.91	29.5X	-34.5X	37,905	947,625	1.2X	\$4.16	20.7X	-47.1X	182,999	4,574,975
ST. CLAIR	\$5.58	25.5X	-5.4X	40,912	1,022,800	0.8X	\$7.37	33.6X	-11.1X	29,115	727,875	0.9X	\$5.24	23.9X	2.3X	121,799	3,044,975
ST. JOSEPH	\$5.61	28.3X	-20.1X	14,749	368,725	0.3X	\$6.57	33.2X	-23.6X	8,260	206,500	0.3X	\$3.68	18.6X	-14.7X	44,436	1,110,900
SANILAC	\$2.36	21.5X	21.9X	8,411	210,275	0.2X	\$5.16	47.0X	44.2X	3,786	94,650	0.1X	\$2.32	21.2X	50.8X	17,895	447,375
SCHIFF.	\$38.44	21.1X	125.7X	33,257	831,425	0.7X	\$96.96	53.1X	-10.1X	10,028	250,700	0.3X	\$29.24	16.0X	-8.1X	62,587	1,564,675
SHIawassee	\$1.93	23.9X	-40.8X	6,750	168,750	0.1X	\$2.37	29.4X	-14.2X	6,335	158,375	0.2X	\$2.23	27.6X	11.8X	22,992	574,800
TUSCOLA	\$0.67	22.8X	-58.2X	2,064	51,600	0.0X	\$0.91	30.7X	-59.2X	1,691	42,275	0.1X	\$0.74	25.1X	-59.6X	6,728	168,200
VAN BUREN	\$2.30	20.1X	-48.7X	20,740	518,500	0.4X	\$7.76	67.5X	-43.5X	1,548	38,700	0.0X	\$0.58	5.0X	-73.4X	30,707	767,675
WASHTENAW	\$8.09	26.0X	13.1X	106,748	2,668,700	2.2X	\$10.08	32.4X	20.1X	77,402	1,935,050	2.4X	\$7.31	23.5X	8.3X	329,163	8,229,075
WAYNE	\$5.97	26.7X	4.6X	586,788	14,669,700	12.0X	\$6.27	28.0X	5.8X	502,859	12,571,475	15.4X	\$5.38	24.0X	0.1X	2,092,693	52,317,325
WEXFORD	\$12.20	21.0X	20.2X	20,855	521,375	0.4X	\$20.77	35.7X	2.4X	11,779	294,475	0.4X	\$11.73	20.2X	-0.7X	58,449	1,461,225
OUT/STATE		24.5X	29.1X	836,715	20,917,875	17.1X		27.6X	34.7X	796,995	19,924,875	24.5X		26.3X	32.7X	3,027,132	75,678,300

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3)TO 84(3)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)TO 84(4)	TOTAL	TOTAL	
																1984	1984	
																1984(3)	1984(4)	
TOTAL		24.6%	13.6%		4,905,575	122,639,375	100.0%		33.9%	1.4%	3,258,401	81,460,025	100.0%		22.5%	10.6%	14,473,627	361,840,675
COUNTY AV	\$7.61				49,022	1,225,560		\$10.98			29,655	741,387		\$6.64			137,910	3,447,739

COUNTY	HOTEL/ HOTEL USE TAX	1985(1)				1985(2)				1985(3)								
		SALES REVENUES	PERCENT OF TOTAL USE	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1)TO 85(1)	HOTEL/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2)TO 85(2)	HOTEL/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3)TO 85(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%	1.8%
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%
GOGEVIC	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/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1)TO 85(1)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2)TO 85(2)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3)TO 85(3)
GRATOIT	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%
MILLSDALE	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/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1)TO 85(1)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2)TO 85(2)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3)TO 85(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%
MONTCALM	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%
OGEHAW	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%
WASHTENAW	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%
MAYNE	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	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) 85(1)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) 85(2)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3) 85(3)
TOTAL	3,191,223	79,780,575	100.0%		18.6%	16.1%	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/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)to 85(4)	TOTAL SALES 1985	TOTAL SALES REVENUES 1985	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1)to 86(1)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX
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/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)to 85(4)	TOTAL SALES 1985	TOTAL SALES 1985	HOTEL/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1)to 86(1)	HOTEL/ HOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX
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%
MURON	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/ SALES		PERCENT CHANGE TOTAL		TOTAL		HOTEL/ SALES		PERCENT PER		PERCENT OF TOTAL		CHANGE HOTEL/		SALES		PERCENT OF TOTAL	
	MOTEL USE TAX	REVENUES	85(4) USE	85(4) SALES	1985 SALES	REVENUES	MOTEL USE TAX	REVENUES	SALES	SALES	USE TAX	85(1) USE TAX	85(1) USE TAX	85(1) USE TAX	REVENUES	USE TAX	USE TAX	
	1985(4)																	
MISSAUKEE	1,627	40,675	0.0%	\$4.06	21.0%	-83.8%	7,748	193,700	1,288	32,200	0.0%	\$3.22	13.9%	8.3%	2,160	54,000	0.0%	
MORRIS	29,538	738,450	0.8%	\$5.48	23.9%	27.2%	123,673	3,091,825	29,079	726,975	0.8%	\$5.40	20.1%	21.8%	40,349	1,008,725	0.8%	
MONTICALLI	735	18,375	0.0%	\$0.39	24.0%	9.4%	3,059	76,475	288	7,200	0.0%	\$0.15	15.3%	-41.2%	374	9,350	0.0%	
MONTGOMERY	4,087	102,175	0.1%	\$13.64	20.9%	12.1%	19,557	488,925	3,347	83,675	0.1%	\$11.17	15.2%	28.2%	5,326	133,150	0.1%	
MUSKOGEE	5,121	128,025	0.1%	\$0.81	11.7%	-55.5%	43,891	1,097,275	6,870	171,750	0.2%	\$1.09	14.0%	98.7%	12,512	312,800	0.3%	
NEWAYGO	1,097	27,425	0.0%	\$0.79	25.5%	-2.7%	4,305	107,625	469	11,725	0.0%	\$0.34	9.6%	-20.5%	1,276	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	12,502,100	13.7%	\$12.36	21.7%	17.4%	616,147	15,403,675	12.9%	
OCEANA	1,033	25,825	0.0%	\$1.17	9.6%	-25.3%	10,728	268,200	565	14,125	0.0%	\$0.64	2.2%	-15.5%	5,368	134,200	0.1%	
OGEMAW	5,341	133,525	0.1%	\$8.12	26.9%	36.3%	19,873	496,825	4,138	103,450	0.1%	\$6.29	19.2%	70.3%	4,835	120,875	0.1%	
ONTONAGON	12,408	310,200	0.3%	\$31.46	25.1%	15.2%	49,397	1,234,925	17,040	426,000	0.5%	\$43.20	31.0%	55.9%	10,922	273,050	0.2%	
OSCEOLA	735	18,375	0.0%	\$0.97	25.0%	6.8%	2,943	73,575	749	18,725	0.0%	\$0.99	18.1%	4.9%	883	22,075	0.0%	
OSCODA	2,127	53,175	0.1%	\$7.75	26.3%	0.8%	8,081	202,025	5,156	128,900	0.1%	\$18.80	43.0%	416.6%	1,776	44,400	0.0%	
OTSEGO	29,450	736,250	0.8%	\$49.11	17.8%	4.0%	165,539	4,138,475	29,335	733,375	0.8%	\$48.91	19.3%	-7.5%	30,000	750,000	0.6%	
OTTAWA	32,518	812,950	0.8%	\$5.17	20.2%	20.3%	161,224	4,030,600	24,235	605,875	0.7%	\$3.85	16.1%	20.2%	47,589	1,189,725	1.0%	
PRES. IS.	1,782	44,550	0.0%	\$3.12	19.6%	48.9%	9,098	227,450	880	22,000	0.0%	\$1.54	8.3%	-44.4%	1,843	46,075	0.0%	
ROSCOMMON	20,680	517,000	0.5%	\$31.57	18.7%	29.8%	110,355	2,758,875	12,391	309,775	0.3%	\$18.92	15.0%	-27.3%	15,381	384,525	0.3%	
SAGINAW	37,682	942,050	1.0%	\$4.13	24.4%	-0.6%	154,700	3,867,500	17,573	439,325	0.5%	\$1.93	13.4%	-25.0%	28,609	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	693,975	0.8%	\$5.00	18.4%	4.0%	39,578	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	67,575	0.1%	\$1.20	10.9%	-64.9%	7,738	193,450	0.2%	
SANILAC	2,644	66,100	0.1%	\$1.62	9.4%	-30.2%	28,225	705,625	2,456	61,400	0.1%	\$1.51	14.0%	13.3%	4,337	108,425	0.1%	
SCHIFF	11,599	289,975	0.3%	\$33.82	15.6%	15.7%	73,423	1,835,575	8,387	209,675	0.2%	\$24.45	11.2%	29.1%	15,824	395,600	0.3%	
SHIawassee	7,291	182,275	0.2%	\$2.56	25.8%	15.1%	28,311	707,775	6,843	171,075	0.2%	\$2.40	22.6%	8.6%	7,386	184,650	0.2%	
TUSCULA	2,873	71,825	0.1%	\$1.26	15.5%	69.9%	18,484	462,100	2,109	52,725	0.1%	\$0.93	21.8%	25.2%	1,710	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	51,275	0.1%	\$0.77	5.1%	121.0%	9,135	228,375	0.2%	
WASHINGTON	105,608	2,640,200	2.7%	\$9.97	26.4%	36.4%	400,335	10,008,375	89,062	2,226,550	2.4%	\$8.41	18.8%	25.0%	126,526	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	12,217,975	13.4%	\$5.23	20.9%	-1.1%	618,496	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	497,450	0.5%	\$19.82	26.0%	0.7%	17,676	441,900	0.4%	
OUT/STATE	193,648	29,841,700	26.0%	\$4.588	49.8%	4.588	114,702,550	1,179,587	29,489,675	32.2%	\$19.82	22.4%	26.7%	439,809	35,995,225	30.2%		

1986(2)

1986(1)

COUNTY	MOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)to 85(4)	TOTAL	TOTAL	MOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1)to 86(1)	MOTEL/	SALES	PERCENT OF TOTAL USE TAX
							1985	1985							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 CAPITA SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE 85(2) 86(2)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE 85(3) 86(3)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE 85(4) 86(4)	TOTAL TO USE TAX 1986	TOTAL SALES REVENUES 1986
ALCONA	\$3.26	13.8%	-4.1%	6,685	167,125	0.1%	\$17.16	72.9%	-0.8%	1,183	29,575	0.0%	\$3.04	12.9%	28.3%	9,170	229,250
ALGER	\$39.20	19.6%	15.4%	36,490	912,250	0.6%	\$98.89	49.5%	21.8%	12,341	308,525	0.3%	\$33.44	16.8%	7.9%	73,656	1,841,400
ALLEGAN	\$9.73	29.3%	11.1%	51,321	1,283,025	0.8%	\$15.73	47.4%	-2.6%	13,416	335,400	0.3%	\$4.11	12.4%	-6.7%	108,190	2,704,750
ALPENA	\$8.10	24.3%	-7.1%	17,004	425,100	0.3%	\$13.15	39.5%	-16.2%	8,367	209,175	0.2%	\$6.47	19.4%	-10.2%	43,018	1,075,450
ANTRIM	\$32.81	13.7%	14.4%	81,659	2,041,475	1.3%	\$126.06	52.8%	33.2%	23,942	598,550	0.6%	\$36.96	15.5%	37.2%	154,794	3,869,850
ARENAC	\$6.84	24.7%	-5.5%	6,336	158,400	0.1%	\$10.77	39.0%	7.0%	3,497	87,425	0.1%	\$5.94	21.5%	15.1%	16,258	406,450
BARAGA	\$6.29	20.3%	-25.8%	4,539	113,475	0.1%	\$13.38	43.2%	31.7%	2,489	62,225	0.1%	\$7.33	23.7%	60.9%	10,516	262,900
BARRY	\$0.53	18.6%	-46.7%	2,219	55,475	0.0%	\$1.21	42.9%	-12.5%	1,145	28,625	0.0%	\$0.63	22.1%	-22.5%	5,176	129,400
BAY	\$2.34	24.7%	-12.4%	14,810	370,250	0.2%	\$3.09	32.6%	-19.7%	8,641	216,025	0.2%	\$1.80	19.0%	-24.0%	45,405	1,135,125
BENZIE	\$17.41	16.1%	2.2%	26,724	668,100	0.4%	\$59.63	55.1%	9.2%	9,148	228,700	0.2%	\$20.41	18.9%	27.9%	48,458	1,211,450
BERRIEN	\$8.30	27.2%	-1.5%	75,574	1,889,350	1.2%	\$11.03	36.1%	8.2%	37,253	931,325	0.9%	\$5.44	17.8%	-9.4%	209,441	5,236,025
BRANCH	\$9.29	26.0%	66.3%	19,094	477,350	0.3%	\$11.88	33.2%	6.6%	11,434	285,850	0.3%	\$7.11	19.9%	8.4%	57,428	1,435,700
CALHOUN	\$5.76	29.1%	4.9%	36,883	922,075	0.6%	\$6.51	32.9%	3.2%	18,873	471,825	0.5%	\$3.33	16.8%	-17.5%	112,106	2,802,650
CASS	\$1.24	25.1%	16.3%	5,530	138,250	0.1%	\$2.79	56.4%	36.8%	1,155	28,875	0.0%	\$0.58	11.8%	59.5%	9,803	245,075
CHARLVX.	\$31.57	16.0%	-14.3%	63,404	1,585,100	1.0%	\$79.63	40.3%	-1.3%	24,461	611,525	0.6%	\$30.72	15.5%	0.3%	157,403	3,935,075
CHEBOYGAN	\$10.39	12.3%	-26.5%	51,460	1,286,500	0.8%	\$62.30	74.0%	56.7%	5,866	146,650	0.1%	\$7.10	8.4%	8.1%	69,559	1,738,975
CHIPPEWA	\$20.51	20.7%	11.0%	67,209	1,680,225	1.1%	\$57.88	58.5%	11.9%	13,734	343,350	0.3%	\$11.83	12.0%	-11.9%	114,822	2,870,550
CLARE	\$10.00	26.9%	9.6%	12,188	304,700	0.2%	\$12.79	34.5%	5.3%	6,814	170,350	0.2%	\$7.15	19.3%	-11.5%	35,366	884,150
CLINTON	\$1.29	27.3%	21.0%	3,316	82,900	0.1%	\$1.48	31.3%	20.2%	1,993	49,825	0.0%	\$0.89	18.8%	-10.0%	10,599	264,975
CRAWFORD	\$82.55	24.9%	12.2%	44,921	1,123,025	0.7%	\$118.65	35.8%	-5.4%	24,766	619,150	0.6%	\$65.41	19.7%	-3.7%	125,471	3,136,775
DELTA	\$11.82	24.5%	0.0%	31,442	786,050	0.5%	\$20.18	41.9%	-4.3%	17,942	448,550	0.4%	\$11.52	23.9%	62.7%	75,129	1,878,225
DICKINSON	\$12.77	21.7%	-14.3%	19,040	476,000	0.3%	\$18.78	31.9%	-14.9%	14,292	357,300	0.4%	\$14.10	23.9%	-5.6%	59,755	1,493,875
EATON	\$7.61	25.1%	5.6%	24,421	610,525	0.4%	\$6.91	22.8%	12.4%	33,003	825,075	0.8%	\$9.34	30.8%	2.5%	107,236	2,680,900
EMMET	\$75.80	16.4%	22.7%	262,068	6,551,700	4.2%	\$284.96	61.8%	18.6%	46,137	1,153,425	1.1%	\$50.17	10.9%	16.5%	423,925	10,598,125
GEMESSE	\$4.88	26.2%	-1.9%	104,688	2,617,200	1.7%	\$5.81	31.2%	-1.9%	68,894	1,722,350	1.7%	\$3.82	20.5%	-7.3%	335,973	8,399,325
GLADWIN	\$3.08	24.7%	5.7%	3,067	76,675	0.0%	\$3.84	30.9%	6.3%	2,414	60,350	0.1%	\$3.02	24.3%	-3.9%	9,933	248,325
GOGEBIC	\$16.65	14.9%	-24.8%	25,607	640,175	0.4%	\$32.52	29.2%	19.5%	19,213	480,325	0.5%	\$24.40	21.9%	9.1%	87,681	2,192,025
GRD. TRV.	\$87.92	20.7%	15.9%	492,142	12,303,550	7.8%	\$224.11	52.6%	12.9%	153,067	3,826,675	3.8%	\$69.70	16.4%	59.0%	934,784	23,369,600

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2) 86(2)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3) 86(3)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4) 86(4)	TOTAL TO USE TAX 1986	TOTAL SALES REVENUES 1986
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
IOWIA	\$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
KEWEENAW	\$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
LENAWEE	\$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	39,325	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
MEMPHIS	\$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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)to 86(2)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)to 86(3)	HOTEL/ MOTEL USE TAX	SALES REVENUES	PERCENT OF TOTAL USE TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)TO 86(4)	TOTAL TO USE TAX 1986	TOTAL SALES REVENUES 1986
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
HONROE	\$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
SHIAMASSE	\$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	1983(1)				1983(2)				CHANGE Q1 TO Q2	1983(3)							
		HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES		HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES			
ALCONA	9,740	1,523	38,075	0.1X	\$3.91	13.6X	2,334	58,350	0.1X	\$5.99	20.8X	53.3X	4,168	104,200	0.1X	\$10.70	37.2X	78.6X
ALGER	9,225	2,097	52,425	0.1X	\$5.68	15.8X	2,769	69,225	0.1X	\$7.50	20.9X	32.0X	6,717	167,925	0.2X	\$18.20	50.8X	142.6X
ALLEGAN	81,555	11,918	297,950	0.6X	\$3.65	19.1X	17,739	443,475	0.8X	\$5.44	28.4X	48.8X	21,555	538,875	0.7X	\$6.61	34.5X	21.5X
ALPENA	32,315	6,698	167,450	0.4X	\$5.18	14.6X	10,366	259,150	0.4X	\$8.02	22.6X	54.8X	10,462	261,550	0.3X	\$8.09	22.9X	0.9X
ANTRIM	16,194	299	7,475	0.0X	\$0.46	0.4X	16,290	407,250	0.7X	\$25.15	22.0X	5348.2X	44,628	1,115,700	1.5X	\$68.90	60.1X	174.0X
ARENAC	14,706	6,421	160,525	0.3X	\$10.92	17.6X	9,493	237,325	0.4X	\$16.14	26.0X	47.8X	13,459	336,475	0.4X	\$22.88	36.9X	41.8X
BARAGA	8,484	1,074	26,850	0.1X	\$3.16	23.9X	1,590	39,750	0.1X	\$4.69	35.3X	48.0X	1,171	29,275	0.0X	\$3.45	26.0X	-26.4X
BARRY	45,781	0	0	0.0X	\$0.00	0.0X	955	23,875	0.0X	\$0.52	26.5X	ERR	2,573	64,325	0.1X	\$1.41	71.5X	169.4X
BAY	119,881	3,264	81,600	0.2X	\$0.68	21.4X	4,394	109,850	-0.2X	\$0.92	28.7X	34.6X	4,284	107,100	0.1X	\$0.89	28.0X	-2.5X
BENZIE	11,205	886	22,150	0.0X	\$1.98	8.0X	2,746	68,650	0.1X	\$6.13	24.8X	209.9X	4,779	119,475	0.2X	\$10.66	43.1X	74.0X
BERRIEN	171,276	23,091	577,275	1.2X	\$3.37	16.8X	30,308	757,700	1.3X	\$4.42	22.1X	31.3X	40,389	1,009,725	1.3X	\$5.90	29.4X	33.3X
BRANCH	40,188	769	19,225	0.0X	\$0.48	11.7X	2,888	72,200	0.1X	\$1.80	43.8X	275.6X	2,374	59,350	0.1X	\$1.48	36.0X	-17.8X
CALHOUN	141,557	11,353	283,825	0.6X	\$2.01	20.2X	14,706	367,650	0.6X	\$2.60	26.2X	29.5X	16,088	402,200	0.5X	\$2.84	28.6X	9.4X
CASS	49,499	76	1,900	0.0X	\$0.04	2.9X	396	9,900	0.0X	\$0.20	14.9X	421.1X	1,839	45,975	0.1X	\$0.93	69.1X	364.4X
CHARLVX.	19,907	72,522	1,813,050	3.9X	\$91.08	37.9X	26,952	673,800	1.1X	\$33.85	14.1X	-62.8X	54,492	1,362,300	1.8X	\$68.43	28.5X	102.2X
CHEBOYGAM	20,649	4,680	117,000	0.2X	\$5.67	13.7X	6,432	160,800	0.3X	\$7.79	18.8X	37.4X	17,013	425,325	0.6X	\$20.60	49.7X	164.5X
CHIPPEWA	29,029	4,053	101,325	0.2X	\$3.49	12.7X	6,591	164,775	0.3X	\$5.68	20.6X	62.6X	16,710	417,750	0.5X	\$14.39	52.2X	153.5X
CLARE	23,822	11,519	287,975	0.6X	\$12.09	21.5X	13,061	326,525	0.6X	\$13.71	24.4X	13.4X	15,854	396,350	0.5X	\$16.64	29.6X	21.4X
CLINTON	55,893	0	0	0.0X	\$0.00	0.0X	193	4,825	0.0X	\$0.09	100.0X	ERR	0	0	0.0X	\$0.00	0.0X	-100.0X
CRAWFORD	9,465	14,237	355,925	0.8X	\$37.60	18.8X	19,592	489,800	0.8X	\$51.75	25.9X	37.6X	24,641	616,025	0.8X	\$65.08	32.6X	25.8X
DELTA	38,947	9,639	240,975	0.5X	\$6.19	16.2X	15,542	388,550	0.7X	\$9.98	26.1X	61.2X	21,512	537,800	0.7X	\$13.81	36.1X	38.4X
DICKINSON	25,341	10,403	260,075	0.6X	\$10.26	21.7X	11,674	291,850	0.5X	\$11.52	24.3X	12.2X	14,111	352,775	0.5X	\$13.92	29.4X	20.9X
EATON	88,337	41,231	1,030,775	2.2X	\$11.67	26.1X	43,746	1,093,650	1.9X	\$12.38	27.6X	6.1X	33,219	830,475	1.1X	\$9.40	21.0X	-24.1X
EMMET	22,992	25,267	631,675	1.3X	\$27.47	15.2X	31,036	775,900	1.3X	\$33.75	18.6X	22.8X	83,125	2,078,125	2.7X	\$90.38	49.9X	167.8X
GENESSE	450,449	27,642	691,050	1.5X	\$1.53	21.0X	30,339	758,475	1.3X	\$1.68	23.0X	9.8X	37,757	943,925	1.2X	\$2.10	28.6X	24.5X
GLADWIN	19,957	2,750	68,750	0.1X	\$3.44	23.1X	2,779	69,475	0.1X	\$3.48	23.4X	1.1X	3,217	80,425	0.1X	\$4.03	27.1X	15.8X
GOGEBIC	19,686	34,921	873,025	1.9X	\$44.35	45.7X	9,217	230,425	0.4X	\$11.71	12.1X	-73.6X	13,360	334,000	0.4X	\$16.97	17.5X	44.9X
GR. TRAV.	54,899	60,659	1,516,475	3.2X	\$27.62	21.5X	76,106	1,902,650	3.2X	\$34.66	27.0X	25.3X	80,881	2,022,025	2.6X	\$36.83	28.7X	6.3X

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

COUNTY	POPULATION	1983(1)				1983(2)				CHANGE Q1 TO Q2	1983(3)							
		MOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	MOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES		MOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES				
MISSAUKEE	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%
MONTCALM	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%
OGEMAW	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/ HOTEL SALES TAX 1983(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	HOTEL/ HOTEL SALES TAX 1983(2)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q1 TO Q2	HOTEL/ HOTEL SALES TAX 1983(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 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/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3 TO Q4	TOTAL SALES TAX	TOTAL SALES REVENUES	HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) TO 84(1)	HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES
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%
CHIPPENAW	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	975,125	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/ HOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3 TO Q4	TOTAL		HOTEL/ HOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) TO 84(1)	HOTEL/ HOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES
							1983	1983									
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%
MORON	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	HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3 TO Q4	TOTAL		HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) TO 84(1)	HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES
							1983	1983									
MISSAUKEE	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%
MONTH.	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	1,263,900	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%
SHIawassee	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	11,214,900	20.0%		19.7%	84.2%	546,178	13,654,450	20.8%

COUNTY	HOTEL/ HOTEL SALES TAX 1983(4)	SALES REVENUES SALES TAX 1983(4)	PERCENT OF TOTAL SALES TAX 1983(4)	PER CAPITA SALES TAX 1983(4)	PERCENT OF TOTAL SALES TAX 1983(4)	CHANGE Q3 TO Q4 TAX 1983(4)	TOTAL SALES TAX 1983(4)	TOTAL SALES REVENUES TAX 1983(4)	HOTEL/ HOTEL SALES TAX 1984(1)	SALES REVENUES SALES TAX 1984(1)	PERCENT OF TOTAL SALES TAX 1984(1)	PER CAPITA SALES TAX 1984(1)	PERCENT OF TOTAL SALES TAX 1984(1)	CHANGE 83(1) TO 84(1) SALES TAX 1984(2)	HOTEL/ HOTEL SALES TAX 1984(2)	SALES REVENUES SALES TAX 1984(2)	PERCENT OF TOTAL SALES TAX 1984(2)
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		\$5.62			106,715	2,569,520	21,560	539,003		\$4.83			25,012	625,291	

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2)TO 84(2)	HOTEL/ SALES TAX 1984(3)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3)TO 84(3)	HOTEL/ SALES TAX 1984(4)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)TO 84(4)	TOTAL	TOTAL	HOTEL/ MOTEL SALES TAX
																1984	1984	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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2)TO 84(2)	HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3)TO 84(3)	HOTEL/ MOTEL SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)TO 84(4)	TOTAL SALES TAX	TOTAL SALES REVENUES	HOTEL/ MOTEL SALES TAX
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	181,342
KEWEENAW	\$31.11	14.9%	-7.6%	8,842	221,050	0.3%	\$12.61	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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2) 84(2)	HOTEL/ TO SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3) 84(3)	HOTEL/ TO SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4) 84(4)	TOTAL	TOTAL	HOTEL/ MOTEL
																TAX	TAX	TAX
				1984(3)					1984(4)					1985(1)				
MISSISSIPPI	\$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
MONTICALLY	\$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
MONTH.	\$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
MUSKOGEE	\$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
OGEWA	\$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
SCHROFT.	\$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
SHIWAASSE	\$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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2) 84(2)	HOTEL/ TO HOTEL SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3) 84(3)	HOTEL/ TO HOTEL SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4) 84(4)	TOTAL TAX 1984	TOTAL SALES REVENUES 1984	HOTEL/ MOTEL SALES TAX 1985(1)
TOTAL		24.0%	11.6%	X3,394,210	84,855,250	100.0%		31.1%	10.4%	X2,658,289	66,457,225	100.0%		24.4%	9.9%	X10,912,727	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	1985(1)						1985(2)						1985(3)						1985(4)						
	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 84(1) TO 85(1)	MOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 84(2) TO 85(2)	MOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 84(3) TO 85(3)	MOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 84(4) TO 85(4)	MOTEL/SALES TAX	
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		PERCENT OF TOTAL SALES	PER CAPITA	PERCENT OF TOTAL	CHANGE 84(1) TO 85(1)	HOTEL/TO SALES	SALES		PERCENT OF TOTAL SALES	PER CAPITA	PERCENT OF TOTAL	CHANGE 84(2) TO 85(2)	HOTEL/TO SALES	SALES		PERCENT OF TOTAL SALES	PER CAPITA	PERCENT OF TOTAL	CHANGE 84(3) TO 85(3)	HOTEL/TO SALES	
	REVENUES	TAX						REVENUES	TAX						REVENUES	TAX						REVENUES
								1985(2)					1985(3)									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	27.8%	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	24.3%	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	PERCENT	PER	PERCENT	CHANGE	HOTEL/	SALES	PERCENT	PER	PERCENT	CHANGE	HOTEL/	SALES	PERCENT	PER	PERCENT	CHANGE	HOTEL/
	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(1)TO	MOTEL	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(2)TO	MOTEL	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(3)TO	MOTEL
	SALES	SALES	SALES	YEAR	85(1)	SALES	SALES	SALES	YEAR	85(2)	SALES	SALES	SALES	SALES	SALES	YEAR	85(3)	SALES
	TAX					TAX	TAX	TAX		TAX	TAX	TAX	TAX	TAX				TAX
					1985(2)					1985(3)								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
SCHROFT.	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
SHIPIAWASSE	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 REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) TO 85(1)	HOTEL/SALES TAX 1985(2)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) TO 85(2)	HOTEL/SALES TAX 1985(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3) TO 85(3)	HOTEL/SALES TAX 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 REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA	PERCENT OF TOTAL YEAR	CHANGE 84(4) TO 85(4)	TOTAL SALES 1985	TOTAL SALES REVENUES 1985	HOTEL/ MOTEL SALES TAX 1986(1)	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA	PERCENT OF TOTAL YEAR	CHANGE 85(1) TO 86(1)	HOTEL/ MOTEL SALES TAX 1986(2)	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	
ALCONA	30,475	0.0X	\$3.13	20.2X	-60.7X	6,032	150,800	0	0	0.0X	\$0.00	0.0X	-100.0X	495	12,375	0.0X	\$1.27			
ALGER	31,675	0.0X	\$3.43	8.6X	-34.9X	14,774	369,350	3,097	77,425	0.1X	\$8.39	22.2X	137.7X	2,696	67,400	0.1X	\$7.31			
ALLEGAN	391,125	0.5X	\$4.80	24.5X	1.5X	63,765	1,594,125	14,163	354,075	0.5X	\$4.34	20.2X	22.7X	19,331	483,275	0.6X	\$5.93			
ALPENA	180,850	0.3X	\$5.60	26.0X	17.9X	27,865	696,625	6,058	151,450	0.2X	\$4.69	15.4X	22.2X	8,355	208,875	0.3X	\$6.46			
ANTRIM	441,625	0.6X	\$27.27	17.3X	58.1X	102,113	2,552,825	23,744	593,600	0.9X	\$36.66	16.5X	14.0X	41,224	1,030,600	1.2X	\$63.64			
AREMAC	31,125	0.0X	\$2.12	6.9X	-83.7X	18,007	450,175	444	11,100	0.0X	\$0.75	17.3X	-90.7X	847	21,175	0.0X	\$1.44			
BARAGA	29,125	0.0X	\$3.43	26.4X	43.1X	4,420	110,500	812	20,300	0.0X	\$2.39	20.7X	33.6X	1,392	34,800	0.0X	\$4.10			
BARRY	550	0.0X	\$0.01	0.9X	-62.7X	2,526	63,150	263	6,575	0.0X	\$0.14	6.9X	ERR	1,391	34,775	0.0X	\$0.76			
BAY	67,975	0.1X	\$0.57	26.8X	-21.9X	10,143	253,575	2,527	63,175	0.1X	\$0.53	12.3X	7.6X	4,637	115,925	0.1X	\$0.97			
BENZIE	145,125	0.2X	\$12.95	23.3X	121.4X	24,893	622,325	3,071	76,775	0.1X	\$6.85	12.1X	50.8X	5,510	137,750	0.2X	\$12.29			
BERRIEN	803,825	1.1X	\$4.69	26.0X	1.0X	123,672	3,091,800	19,681	492,025	0.7X	\$2.87	14.3X	-19.8X	34,187	854,675	1.0X	\$4.99			
BRANCH	164,450	0.2X	\$4.09	28.6X	919.8X	22,975	574,375	5,944	148,600	0.2X	\$3.70	20.4X	601.8X	8,418	210,450	0.3X	\$5.24			
CALHOUN	252,750	0.4X	\$1.79	27.0X	-26.0X	37,399	934,975	8,856	221,400	0.3X	\$1.56	15.7X	30.4X	11,086	277,150	0.3X	\$1.96			
CASS	6,675	0.0X	\$0.13	12.3X	11.3X	2,172	54,300	97	2,425	0.0X	\$0.05	18.2X	-73.0X	159	3,975	0.0X	\$0.08			
CHARLIX	1,285,900	1.8X	\$64.60	21.3X	24.6X	241,028	6,025,700	93,564	2,339,100	3.5X	\$117.50	38.8X	4.2X	30,818	770,450	0.9X	\$38.70			
CHEBOYGAM	132,500	0.2X	\$6.42	20.3X	17.3X	26,065	651,625	4,188	104,700	0.2X	\$5.07	17.0X	-0.1X	6,091	152,275	0.2X	\$7.37			
CHIPPEWA	225,400	0.3X	\$7.76	15.8X	43.4X	57,217	1,430,425	3,727	93,175	0.1X	\$3.21	7.7X	-24.6X	10,744	268,600	0.3X	\$9.25			
CLARE	340,500	0.5X	\$14.29	25.3X	0.3X	53,930	1,348,250	10,956	273,900	0.4X	\$11.50	20.5X	-5.7X	12,861	321,525	0.4X	\$13.50			
CLINTON	0	0.0X	\$0.00	0.0X	-100.0X	621	15,525	0	0	0.0X	\$0.00	0.0X	-100.0X	1	25	0.0X	\$0.00			
CRAWFORD	427,950	0.6X	\$45.21	20.5X	-3.1X	83,539	2,088,475	15,552	388,800	0.6X	\$41.08	19.2X	-4.0X	22,003	550,075	0.7X	\$58.12			
DELTA	172,450	0.2X	\$4.43	14.6X	-26.7X	47,246	1,181,150	4,854	121,350	0.2X	\$3.12	16.0X	-21.3X	5,753	143,825	0.2X	\$3.69			
DICKINSON	190,525	0.3X	\$7.52	23.4X	-14.9X	32,615	815,375	6,155	153,875	0.2X	\$6.07	23.7X	-26.5X	6,241	156,025	0.2X	\$6.16			
EATON	867,875	1.2X	\$9.82	30.5X	9.1X	113,745	2,843,625	30,537	763,425	1.2X	\$8.64	23.0X	7.4X	35,728	893,200	1.1X	\$10.11			
EMMET	414,150	0.6X	\$18.01	14.9X	1.1X	111,265	2,781,625	19,476	486,900	0.7X	\$21.18	17.5X	0.0X	16,254	406,350	0.5X	\$17.67			
GENESSE	1,200,050	1.7X	\$2.66	23.7X	-6.7X	202,158	5,053,950	41,888	1,047,200	1.6X	\$2.32	22.8X	-13.1X	49,703	1,242,575	1.5X	\$2.76			
GLADWIN	77,700	0.1X	\$3.89	28.0X	157.5X	11,088	277,200	2,391	59,775	0.1X	\$3.00	23.4X	3.1X	2,603	65,075	0.1X	\$3.26			
GOGEBIC	411,600	0.6X	\$20.91	21.1X	18.2X	77,960	1,949,000	40,312	1,007,800	1.5X	\$51.19	54.8X	1.5X	7,533	188,325	0.2X	\$9.57			
GR. TRAV.	1,170,050	1.6X	\$21.31	14.2X	-36.9X	328,838	8,220,950	51,541	1,288,525	2.0X	\$23.47	12.1X	-15.5X	96,064	2,401,600	2.9X	\$43.75			

COUNTY	SALES REVENUES	PERCENT PER OF TOTAL CAPITA OF TOTAL SALES		CHANGE TOTAL 84(4) TO 85(4)	TOTAL SALES REVENUES		HOTEL/ SALES REVENUES		PERCENT PER OF TOTAL CAPITA OF TOTAL SALES		CHANGE HOTEL/ SALES TAX 85(1) TO 86(1)	SALES REVENUES		PERCENT PER OF TOTAL CAPITA OF TOTAL SALES			
		SALES	TAX		1985	TAX	1985	TAX	1986(1)	TAX		1986(2)	TAX	1986(1)	TAX	1986(2)	TAX
GRATOIT	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%	214.2%	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%	\$13.63
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	2,211,625	3.3%	\$8.03	24.5%	102.1%	108,899	2,722,475	3.3%	\$9.88
IOWA	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
KEMEENAV	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
LEWIS	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
MADONN	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
MANISTEE	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	53,675	0.1%	\$2.11	20.7%	9.3%	4,918	122,950	0.1%	\$4.66
MEDOSTA	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 REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PERCENT OF TOTAL SALES	CHANGE 84(4) TO 85(4)	TOTAL SALES	TOTAL SALES	MOTEL/SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PERCENT OF TOTAL SALES	CHANGE 85(1) TO 86(1)	MOTEL/SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES
						1985	1985	1986(1)						1986(2)			
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	15.5%	\$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
SHIawassee	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 REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(4) TO 85(4)	TOTAL SALES	TOTAL SALES	HOTEL/ MOTEL SALES	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1) TO 86(1)	HOTEL/ MOTEL SALES	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES
						1985	1985	1986(1)						1986(2)			
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					29,281	732,016		\$6.56

COUNTY	1986(2)				1986(3)				1986(4)				TOTAL SALES 1986	TOTAL SALES 1986		
	PERCENT OF TOTAL YEAR	CHANGE 85(2)	HOTEL/TO HOTEL TAX	SALES REVENUES	PERCENT OF TOTAL YEAR	PER PER SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)	HOTEL/TO HOTEL TAX	SALES REVENUES	PERCENT OF TOTAL YEAR	PER PER SALES			PERCENT OF TOTAL YEAR	CHANGE 85(4)
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 CHANGE		HOTEL/ SALES		PERCENT PER		PERCENT CHANGE		HOTEL/ SALES		PERCENT PER		PERCENT CHANGE		TOTAL		TOTAL
	OF TOTAL	85(2) TO	85(2) TO	REVENUES	OF TOTAL	CAPITA	OF TOTAL	85(3) TO	85(3) TO	REVENUES	OF TOTAL	CAPITA	OF TOTAL	85(4) TO	SALES	TAX	SALES
YEAR	86(2)	SALES	SALES	SALES	SALES	SALES	YEAR	86(3)	SALES	SALES	SALES	YEAR	86(4)	SALES	TAX	REVENUES	REVENUES
		1986(3)						1986(4)							1986	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	
MEMPHINEE	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 OF TOTAL YEAR	CHANGE 85(2) TO 86(2)	HOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3) TO 86(3)	HOTEL/SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4) TO 86(4)	TOTAL SALES TAX 1986	TOTAL SALES REVENUES 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
MONTH.	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
SHIawassee	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 OF TOTAL YEAR	CHANGE 85(2)	HOTEL/TO HOTEL SALES 1986(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)	HOTEL/TO HOTEL SALES 1986(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)	TOTAL TAX 1986	TOTAL SALES REVENUES 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 RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA	PERCENT OF TOTAL SALES	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA	PERCENT OF TOTAL SALES	CHANGE Q1toQ2	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA	PERCENT OF TOTAL SALES
ALCONA	9,740	4,872	121,800	0.0X	\$12.51	10.4X	11,449	286,225	0.0X	\$29.39	24.3X	135.0X	19,210	480,250	0.1X	\$49.31	40.8X
ALGER	9,225	6,265	156,625	0.0X	\$16.98	18.9X	7,379	184,475	0.0X	\$20.00	22.2X	17.8X	12,527	313,175	0.0X	\$33.95	37.8X
ALLEGAN	81,555	86,718	2,167,950	0.4X	\$26.58	18.1X	124,122	3,103,050	0.5X	\$38.05	25.8X	43.1X	159,336	3,983,400	0.6X	\$48.84	33.2X
ALPENA	32,315	64,630	1,615,750	0.3X	\$50.00	19.2X	84,831	2,120,775	0.4X	\$65.63	25.3X	31.3X	104,060	2,601,500	0.4X	\$80.50	31.0X
ANTRIM	16,194	17,872	446,800	0.1X	\$27.59	15.1X	27,460	686,500	0.1X	\$42.39	23.1X	53.6X	49,946	1,248,650	0.2X	\$77.11	42.1X
ARENAC	14,706	9,922	248,050	0.0X	\$16.87	12.4X	21,517	537,925	0.1X	\$36.58	26.9X	116.9X	31,494	787,350	0.1X	\$53.54	39.4X
BARAGA	8,484	6,767	169,175	0.0X	\$19.94	19.1X	8,446	211,150	0.0X	\$24.89	23.8X	24.8X	11,163	279,075	0.0X	\$32.89	31.5X
BARRY	45,781	35,627	890,675	0.2X	\$19.46	18.5X	47,789	1,194,725	0.2X	\$26.10	24.8X	34.1X	60,888	1,522,200	0.2X	\$33.25	31.6X
BAY	119,881	203,964	5,099,100	1.0X	\$42.53	21.8X	235,873	5,896,825	1.0X	\$49.19	25.2X	15.6X	249,553	6,238,825	1.0X	\$52.04	26.7X
BENZIE	11,205	28,060	701,500	0.1X	\$62.61	15.8X	36,222	905,550	0.2X	\$80.82	20.4X	29.1X	76,580	1,914,500	0.3X	\$170.86	43.2X
BERRIEN	171,276	177,343	4,433,575	0.8X	\$25.89	19.4X	242,046	6,051,150	1.0X	\$35.33	26.4X	36.5X	286,754	7,168,850	1.1X	\$41.86	31.3X
BRANCH	40,188	48,792	1,219,800	0.2X	\$30.35	19.9X	60,336	1,508,400	0.3X	\$37.53	24.6X	23.7X	69,474	1,736,850	0.3X	\$43.22	28.4X
CALHOUN	141,557	715,402	17,885,050	3.4X	\$126.35	23.0X	770,644	19,266,100	3.2X	\$136.10	24.8X	7.7X	894,781	22,369,525	3.4X	\$158.02	28.7X
CASS	49,499	17,783	444,575	0.1X	\$8.98	23.1X	19,587	489,675	0.1X	\$9.89	25.5X	10.1X	21,611	540,275	0.1X	\$10.91	28.1X
CHARLIX	19,907	27,463	686,575	0.1X	\$34.49	14.4X	40,154	1,003,850	0.2X	\$50.43	21.0X	46.2X	90,266	2,256,650	0.3X	\$113.36	47.3X
CHEBOYGAN	20,649	18,906	472,650	0.1X	\$22.89	15.9X	29,725	743,125	0.1X	\$35.99	24.9X	57.2X	46,225	1,155,625	0.2X	\$55.97	38.8X
CHIPPewa	29,029	49,976	1,249,400	0.2X	\$43.04	13.1X	90,469	2,261,725	0.4X	\$77.91	23.7X	81.0X	159,441	3,986,025	0.6X	\$137.31	41.9X
CLARE	23,822	24,707	617,675	0.1X	\$25.93	19.3X	32,944	823,600	0.1X	\$34.57	25.7X	33.3X	38,915	972,875	0.1X	\$40.84	30.3X
CLINTON	55,893	50,983	1,274,575	0.2X	\$22.80	21.9X	58,729	1,468,225	0.2X	\$26.27	25.2X	15.2X	64,772	1,619,300	0.2X	\$28.97	27.8X
CRAWFORD	9,465	14,591	364,775	0.1X	\$38.54	14.8X	23,334	583,350	0.1X	\$61.63	23.6X	59.9X	38,514	962,850	0.1X	\$101.73	39.0X
DELTA	38,947	98,170	2,454,250	0.5X	\$63.02	21.8X	112,718	2,817,950	0.5X	\$72.35	25.1X	14.8X	137,787	3,444,675	0.5X	\$88.45	30.7X
DICKINSON	25,341	22,902	572,550	0.1X	\$22.59	21.4X	27,326	683,150	0.1X	\$26.96	25.5X	19.3X	31,008	775,200	0.1X	\$30.59	28.9X
EATON	88,337	101,727	2,543,175	0.5X	\$28.79	22.8X	117,509	2,937,725	0.5X	\$33.26	26.3X	15.5X	117,413	2,935,325	0.5X	\$33.23	26.3X
EMMET	22,992	51,791	1,294,775	0.2X	\$56.31	13.8X	86,551	2,163,775	0.4X	\$94.11	23.1X	67.1X	178,151	4,453,775	0.7X	\$193.71	47.5X
GENESSE	450,449	860,000	21,500,000	4.1X	\$47.73	22.1X	973,751	24,343,775	4.0X	\$54.04	25.0X	13.2X	1,042,292	26,057,300	4.0X	\$57.85	26.8X
GLADWIN	19,957	22,403	560,075	0.1X	\$28.06	17.4X	34,885	872,125	0.1X	\$43.70	27.1X	55.7X	42,213	1,055,325	0.2X	\$52.88	32.7X
GOGEbic	19,686	13,392	334,800	0.1X	\$17.01	23.1X	14,411	360,275	0.1X	\$18.30	24.8X	7.6X	16,751	418,775	0.1X	\$21.27	28.9X
GR. TRAV.	54,899	185,122	4,628,050	0.9X	\$84.30	15.8X	239,453	5,986,325	1.0X	\$109.04	20.5X	29.3X	455,695	11,392,375	1.8X	\$207.52	38.9X

COUNTY	POPULATION	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q1toQ2	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR
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%
MURON	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 RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES TAX	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER PER CAPITA SALES YEAR	PERCENT CHANGE Q1toQ2	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER PER CAPITA SALES YEAR		
																1983(1)	1983(2)
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%
OGEMAW	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%
SHIawassee	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 RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q1 to Q2	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR
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	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	TOTAL	TOTAL	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY
	Q2toQ3	RESTAURANT	REVENUES	OF TOTAL	CAPITA	OF TOTAL	Q3toQ4	SALES	SALES	RESTAURANT	REVENUES	OF TOTAL	CAPITA	OF TOTAL	Q3(1)TO	RESTAURANT
	SALES TAX			SALES	SALES	YEAR		TAX	REVENUES	SALES TAX		SALES	SALES	YEAR	84(1)	SALES TAX
	1983(4)			TAX				1983	1983	1984(1)		TAX			1984(2)	
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
GOGEVIC	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 Q2toQ3	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983		FAMILY RESTAURANT SALES TAX 1983		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) TO 84(1)	FAMILY RESTAURANT SALES TAX
								TOTAL SALES TAX 1983	TOTAL SALES TAX 1983	FAMILY RESTAURANT SALES TAX 1983	FAMILY RESTAURANT SALES TAX 1983					
		1983(4)								1984(1)						1984(2)
GRATOIT	6.4X	44,028	1,100,700	0.2X	\$27.21	22.6X	-18.9X	194,624	4,865,600	39,453	986,325	0.2X	\$24.39	23.3X	-12.9X	41,821
HILLSDALE	78.0X	81,636	2,040,900	0.3X	\$48.51	22.1X	-42.6X	368,805	9,220,125	82,156	2,053,900	0.4X	\$48.82	22.6X	26.6X	97,707
HOUGHTON	36.7X	24,283	607,075	0.1X	\$16.03	17.7X	-51.7X	137,335	3,433,375	24,506	612,650	0.1X	\$16.18	20.5X	-5.5X	29,408
MURON	36.3X	61,037	1,525,925	0.3X	\$41.85	24.0X	-28.8X	254,287	6,357,175	53,186	1,329,650	0.2X	\$36.47	18.7X	19.1X	71,908
INGHAM	1.5X	601,013	15,025,325	2.5X	\$54.53	26.1X	2.3X	2,306,156	57,653,900	606,555	15,163,875	2.6X	\$55.04	24.2X	12.7X	623,004
IONIA	16.6X	43,472	1,086,800	0.2X	\$20.97	25.4X	-12.2X	171,283	4,282,075	43,515	1,087,875	0.2X	\$21.00	23.1X	21.3X	50,988
IOSCO	70.7X	44,335	1,108,375	0.2X	\$39.10	8.9X	-47.1X	499,575	12,489,375	39,155	978,875	0.2X	\$34.53	15.8X	-87.9X	61,861
IRON	31.2X	25,786	644,650	0.1X	\$47.28	26.5X	-18.9X	97,425	2,435,625	23,441	586,025	0.1X	\$42.98	20.0X	50.0X	29,200
ISABELLA	6.2X	123,225	3,080,625	0.5X	\$56.93	25.6X	-9.5X	481,470	12,036,750	116,401	2,910,025	0.5X	\$53.78	20.1X	24.1X	148,433
JACKSON	8.8X	375,088	9,377,200	1.6X	\$61.90	25.7X	-5.5X	1,461,931	36,548,275	357,535	8,938,375	1.5X	\$59.00	22.1X	10.0X	414,454
KALAMAZOO	1.9X	387,886	9,697,150	1.6X	\$45.66	25.8X	-0.2X	1,506,227	37,655,675	389,959	9,748,975	1.7X	\$45.90	23.3X	11.9X	437,068
KALKASKA	25.0X	29,589	739,725	0.1X	\$67.54	23.4X	-27.4X	126,647	3,166,175	28,833	720,825	0.1X	\$65.82	18.8X	21.5X	36,229
KENT	-11.5X	1,422,999	35,574,975	5.9X	\$80.03	23.9X	-0.2X	5,964,573	149,114,325	1,315,540	32,888,500	5.6X	\$73.99	27.7X	-12.6X	1,473,056
KEWEENAW	973.3X	1,330	33,250	0.0X	\$16.94	16.0X	-78.6X	8,324	208,100	1,337	33,425	0.0X	\$17.03	8.2X	607.4X	3,703
LAKE	32.7X	8,826	220,650	0.0X	\$28.61	27.4X	-16.4X	32,163	804,075	4,706	117,650	0.0X	\$15.26	15.7X	-2.4X	7,965
LAPEER	7.4X	106,922	2,673,050	0.4X	\$38.17	24.1X	-11.7X	443,401	11,085,025	102,650	2,566,250	0.4X	\$36.64	20.6X	0.1X	130,205
LEELANAU	176.2X	10,048	251,200	0.0X	\$17.93	14.4X	-74.9X	69,635	1,740,875	18,502	462,550	0.1X	\$33.02	12.4X	264.4X	34,184
LENAWEE	7.3X	161,049	4,026,225	0.7X	\$44.76	26.1X	-4.1X	616,571	15,414,275	150,087	3,752,175	0.6X	\$41.71	23.1X	14.5X	165,285
LIV.	2.9X	95,613	2,390,325	0.4X	\$23.83	24.2X	-12.5X	395,562	9,889,050	96,002	2,400,050	0.4X	\$23.93	22.4X	13.7X	111,008
LUCE	57.2X	5,533	138,325	0.0X	\$20.77	17.5X	-53.5X	31,700	792,500	6,200	155,000	0.0X	\$23.28	16.6X	-7.3X	9,107
MACKINAC	213.3X	25,825	645,625	0.1X	\$63.43	12.3X	-80.4X	209,413	5,235,325	13,142	328,550	0.1X	\$32.28	5.8X	34.9X	49,210
MACOMB	-2.2X	2,031,566	50,789,150	8.4X	\$73.12	25.5X	-1.3X	7,981,457	199,536,425	1,883,799	47,094,975	8.1X	\$67.80	30.6X	5.5X	2,038,279
MANISTEE	58.2X	29,360	734,000	0.1X	\$31.89	23.1X	-35.9X	126,865	3,171,625	25,466	636,650	0.1X	\$27.66	18.0X	12.1X	33,788
MARQUETTE	9.2X	143,958	3,598,950	0.6X	\$48.57	24.4X	-13.9X	589,857	14,746,425	123,150	3,078,750	0.5X	\$41.55	22.0X	-2.1X	113,582
MASON	52.6X	69,643	1,741,075	0.3X	\$66.04	19.8X	-48.6X	352,610	8,815,250	42,824	1,070,600	0.2X	\$40.61	14.4X	-27.3X	71,908
MECOSTA	20.3X	35,866	896,650	0.1X	\$24.26	26.3X	-5.2X	136,153	3,403,825	33,636	840,900	0.1X	\$22.75	23.5X	8.6X	36,022
MENOMINEE	21.8X	32,422	810,550	0.1X	\$30.94	25.9X	-14.1X	125,128	3,128,200	33,755	843,875	0.1X	\$32.21	21.5X	41.0X	43,674
MIDLAND	11.2X	141,510	3,537,750	0.6X	\$48.08	25.9X	-7.4X	545,941	13,648,525	129,355	3,233,875	0.6X	\$43.95	25.7X	13.2X	131,271

COUNTY	CHANGE Q2toQ3	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL	CHANGE 83(1) TO 84(1)	FAMILY RESTAURANT 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
SCHROFT.	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 Q2toQ3	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL SALES YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 83(1) TO 84(1)	FAMILY RESTAURANT 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 REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2) TO 84(2)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3) TO 84(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4) TO 84(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%
DELAWARE	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	1983(3)					1984(4)											
	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT CHANGE YEAR	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT CHANGE YEAR	FAMILY RESTAURANT SALES TAX							
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%
MEGOSTA	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	1983(2)					1984(3)					1984(4)						
	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 83(2) TO 84(2)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 83(3) TO 84(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 83(4) TO 84(4)
						1984(3)						1984(4)					
MISSAUKEE	188,500	0.0%	\$18.83	25.0%	-14.5%	9,532	238,300	0.0%	\$23.81	31.6%	-8.0%	7,430	185,750	0.0%	\$18.56	24.6%	-1.9%
MONROE	2,653,250	0.4%	\$19.70	27.5%	0.3%	101,578	2,539,450	0.5%	\$18.86	26.4%	-13.4%	91,735	2,293,375	0.3%	\$17.03	23.8%	-14.4%
MONTCALM	1,807,575	0.3%	\$38.01	28.0%	18.7%	73,951	1,848,775	0.4%	\$38.88	28.6%	9.3%	58,680	1,467,000	0.2%	\$30.85	22.7%	-5.0%
MONTM.	393,925	0.1%	\$52.58	24.2%	0.1%	25,580	639,500	0.1%	\$85.36	39.3%	4.7%	14,034	350,850	0.1%	\$46.83	21.6%	-0.9%
MUSKEGON	7,163,950	1.1%	\$45.46	26.4%	28.8%	289,103	7,227,575	1.4%	\$45.86	26.6%	9.5%	265,772	6,644,300	1.0%	\$42.16	24.4%	12.4%
NEWAYGO	1,336,875	0.2%	\$38.29	26.2%	7.2%	61,963	1,549,075	0.3%	\$44.36	30.3%	4.2%	48,398	1,209,950	0.2%	\$34.65	23.7%	3.6%
OAKLAND	88,902,650	13.8%	\$87.87	31.5%	11.7%	600,111	15,002,775	2.9%	\$14.83	5.3%	-82.2%	3,799,144	94,978,600	14.3%	\$93.87	33.7%	14.6%
OCEANA	666,200	0.1%	\$30.28	25.7%	22.1%	37,171	929,275	0.2%	\$42.24	35.8%	25.0%	23,452	586,300	0.1%	\$26.65	22.6%	22.9%
OGEMAW	1,554,800	0.2%	\$94.60	25.8%	8.7%	69,482	1,737,050	0.3%	\$105.69	28.8%	-13.6%	57,329	1,433,225	0.2%	\$87.20	23.8%	-3.7%
ONTONAGON	281,825	0.0%	\$28.58	23.6%	-5.8%	16,751	418,775	0.1%	\$42.47	35.1%	4.3%	10,329	258,225	0.0%	\$26.19	21.7%	16.7%
OSCEOLA	472,050	0.1%	\$24.94	25.3%	-9.8%	21,959	548,975	0.1%	\$29.00	29.4%	-13.4%	19,365	484,125	0.1%	\$25.58	25.9%	-11.2%
OSCODA	375,975	0.1%	\$54.82	27.4%	8.6%	17,499	437,475	0.1%	\$63.79	31.9%	-29.0%	12,022	300,550	0.0%	\$43.82	21.9%	-24.4%
OTSEGO	1,345,725	0.2%	\$89.76	23.3%	-42.1%	80,819	2,020,475	0.4%	\$134.76	35.0%	-24.9%	50,077	1,251,925	0.2%	\$83.50	21.7%	-14.8%
OTTAWA	6,147,275	1.0%	\$39.11	26.0%	-1.8%	275,407	6,885,175	1.3%	\$43.81	29.2%	3.8%	220,328	5,508,200	0.8%	\$35.05	23.3%	4.8%
PRES. IS.	342,125	0.1%	\$23.98	25.7%	36.2%	17,652	441,300	0.1%	\$30.93	33.2%	11.8%	12,912	322,800	0.0%	\$22.63	24.3%	10.4%
ROSCOMMON	1,067,725	0.2%	\$65.21	24.2%	3.3%	70,941	1,773,525	0.3%	\$108.31	40.2%	2.2%	35,230	880,750	0.1%	\$53.79	20.0%	5.5%
SAGINAW	13,865,200	2.1%	\$60.80	25.1%	9.4%	609,267	15,231,675	2.9%	\$66.79	27.6%	0.0%	596,296	14,907,400	2.2%	\$65.37	27.0%	6.7%
ST. CLAIR	7,161,175	1.1%	\$51.59	26.8%	12.0%	310,011	7,750,275	1.5%	\$55.84	29.0%	-1.2%	251,687	6,292,175	0.9%	\$45.33	23.5%	7.6%
ST. JOSEPH	4,480,950	0.7%	\$79.90	27.1%	4.8%	184,055	4,601,375	0.9%	\$82.05	27.8%	2.6%	153,966	3,849,150	0.6%	\$68.63	23.3%	9.9%
SANILAC	909,000	0.1%	\$22.29	26.3%	10.5%	44,831	1,120,775	0.2%	\$27.48	32.4%	16.1%	30,094	752,350	0.1%	\$18.44	21.7%	-3.4%
SCHCRFT.	360,775	0.1%	\$42.07	24.5%	8.1%	25,269	631,725	0.1%	\$73.67	42.9%	2.2%	13,069	326,725	0.0%	\$38.10	22.2%	-9.1%
SHIawassee	2,727,275	0.4%	\$38.34	26.9%	15.8%	108,639	2,715,975	0.5%	\$38.18	26.8%	6.8%	94,451	2,361,275	0.4%	\$33.19	23.3%	0.1%
TUSCOLA	1,466,175	0.2%	\$25.74	25.8%	-3.6%	63,283	1,582,075	0.3%	\$27.77	27.9%	6.4%	55,076	1,376,900	0.2%	\$24.17	24.3%	-8.3%
VAN BUREN	2,222,925	0.3%	\$33.27	28.3%	-0.3%	95,774	2,394,350	0.5%	\$35.84	30.5%	-13.9%	74,893	1,872,325	0.3%	\$28.02	23.9%	3.4%
WASHTENAW	13,376,200	2.1%	\$50.52	24.6%	3.9%	553,458	13,836,450	2.7%	\$52.26	25.4%	6.1%	569,167	14,229,175	2.1%	\$53.75	26.1%	8.8%
WAYNE	127,433,300	19.7%	\$54.51	25.9%	13.8%	4,996,746	124,918,650	24.2%	\$53.43	25.4%	13.6%	4,996,804	124,920,100	18.8%	\$53.43	25.4%	8.4%
WEXFORD	1,619,700	0.3%	\$64.52	26.0%	-9.4%	80,756	2,018,900	0.4%	\$80.43	32.4%	4.9%	54,004	1,350,100	0.2%	\$53.78	21.7%	-5.1%
OUT/STATE	97,438,200	15.1%		23.3%	8.1%	4,350,411	108,760,275	21.1%		26.0%	14.6%	4,476,848	111,921,200	16.8%		26.8%	16.9%

COUNTY	SALES REVENUES	PERCENT OF SALES TAX	PER PER SALES YEAR	PERCENT OF TOTAL 84(2)	CHANGE TO 83(2)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER PER SALES YEAR	PERCENT OF TOTAL 84(3)	CHANGE TO 83(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER PER SALES YEAR	PERCENT OF TOTAL 84(4)	CHANGE TO 83(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	TOTAL	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES
	SALES	SALES	RESTAURANT	REVENUES	OF TOTAL	SALES	OF TOTAL	84(1)TO	RESTAURANT	REVENUES	OF TOTAL	SALES	OF TOTAL	84(2)TO	RESTAURANT	REVENUES
	TAX	REVENUES	SALES TAX		SALES	SALES	SALES	85(1)	SALES TAX		SALES	SALES	SALES	85(2)	SALES TAX	
	1984	1984	1985(1)						1985(2)						1985(3)	
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
ARENAC	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
CHARLIX	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	TOTAL	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES
	SALES	SALES	RESTAURANT	REVENUES	OF TOTAL	SALES	SALES	YEAR	SALES TAX	REVENUES	OF TOTAL	SALES	SALES	YEAR	SALES TAX	REVENUES
	TAX	REVENUES	SALES TAX		SALES	SALES				TAX	SALES	SALES			TAX	
	1984	1984			TAX					TAX					TAX	
			1985(1)						1985(2)						1985(3)	
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
MEMONINEE	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	TOTAL	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES
	SALES	SALES	RESTAURANT	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(1) TO	RESTAURANT	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(2) TO	RESTAURANT	REVENUES
	TAX	REVENUES	SALES TAX		SALES	SALES	YEAR	85(1)	SALES TAX		SALES	SALES	YEAR	85(2)	SALES TAX	
	1984	1984			TAX						TAX					
			1985(1)						1985(2)							1985(3)
MISSAUKEE	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%	3,810,527	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
SHIawassee	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	TOTAL	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES
	SALES	SALES	RESTAURANT	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(1)TO	RESTAURANT	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(2)TO	RESTAURANT	REVENUES
	TAX	REVENUES	SALES TAX		SALES	SALES	YEAR	85(1)	SALES TAX		SALES	SALES	YEAR	85(2)	SALES TAX	
	1984	1984	1985(1)						1985(2)						1985(3)	
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	1985(4)				1985(4)				TOTAL SALES TAX 1985	TOTAL SALES REVENUES 1985	1986(1)						
	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 84(3) TO 85(3)	CHANGE FAMILY RESTAURANT SALES TAX	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 83(4) TO 85(4)	CHANGE			FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL		
ALCONA	0.1%	\$54.01	40.9%	19.5%	12,298	307,450	0.0%	\$31.57	23.9%	14.1%	51,456	1,286,400	5,359	133,975	0.0%	\$13.76	10.3%
ALGER	0.1%	\$40.86	51.6%	8.2%	5,025	125,625	0.0%	\$13.62	17.2%	11.1%	29,225	730,625	8,864	221,600	0.0%	\$24.02	15.0%
ALLEGAN	0.6%	\$50.74	32.4%	10.6%	112,964	2,824,100	0.4%	\$34.63	22.1%	3.0%	510,966	12,774,150	92,098	2,302,450	0.5%	\$28.23	17.6%
ALPENA	0.4%	\$88.74	31.1%	5.1%	89,983	2,249,575	0.3%	\$69.61	24.4%	12.0%	368,246	9,206,150	72,888	1,822,200	0.4%	\$56.39	19.5%
ANTRIM	0.2%	\$87.14	40.0%	-1.6%	28,995	724,875	0.1%	\$44.76	20.5%	8.6%	141,138	3,528,450	33,177	829,425	0.2%	\$51.22	17.2%
ARENAC	0.1%	\$67.78	41.0%	44.8%	22,180	554,500	0.1%	\$37.71	22.8%	58.4%	97,200	2,430,000	15,295	382,375	0.1%	\$26.00	13.9%
BARAGA	0.0%	\$39.43	33.1%	-0.4%	9,356	233,900	0.0%	\$27.57	23.2%	23.4%	40,385	1,009,625	8,826	220,650	0.0%	\$26.01	22.7%
BARRY	0.2%	\$24.72	24.1%	-18.1%	39,715	992,875	0.1%	\$21.69	21.2%	-25.3%	187,472	4,686,800	31,101	777,525	0.2%	\$16.98	18.4%
BAY	1.0%	\$60.81	27.1%	6.7%	272,283	6,807,075	1.0%	\$56.78	25.3%	2.8%	1,075,579	26,889,475	250,416	6,260,400	1.2%	\$52.22	21.0%
BENZIE	0.3%	\$181.95	43.5%	1.4%	34,824	870,600	0.1%	\$77.70	18.6%	13.6%	187,467	4,686,675	36,738	918,450	0.2%	\$81.97	18.5%
BERRIEN	1.0%	\$43.07	31.1%	8.1%	221,445	5,536,125	0.8%	\$32.32	23.3%	0.3%	949,798	23,744,950	197,148	4,928,700	1.0%	\$28.78	18.3%
BRANCH	0.3%	\$50.28	29.5%	7.8%	60,927	1,523,175	0.2%	\$37.90	22.3%	-6.9%	273,803	6,845,075	52,497	1,312,425	0.3%	\$32.66	18.8%
CALHOUN	2.6%	\$134.98	26.2%	-1.6%	726,853	18,171,325	2.7%	\$128.37	24.9%	-33.9%	2,914,776	72,869,400	649,859	16,246,475	3.2%	\$114.77	21.5%
CASS	0.1%	\$11.17	27.5%	-1.1%	22,067	551,675	0.1%	\$11.15	27.4%	45.1%	80,407	2,010,175	19,094	477,350	0.1%	\$9.64	23.9%
CHARLVX.	0.3%	\$92.78	46.0%	-14.5%	27,463	686,575	0.1%	\$34.49	17.1%	-21.6%	160,667	4,016,675	27,145	678,625	0.1%	\$34.09	14.5%
CHEBOYGAN	0.2%	\$61.15	40.7%	3.3%	26,093	652,325	0.1%	\$31.59	21.0%	-2.8%	124,017	3,100,425	18,733	468,325	0.1%	\$22.68	12.3%
CHIPPEWA	0.5%	\$123.94	37.8%	3.1%	74,997	1,874,925	0.3%	\$64.59	19.7%	-6.0%	380,752	9,518,800	62,504	1,562,600	0.3%	\$53.83	15.2%
CLARE	0.1%	\$43.55	31.4%	3.3%	31,616	790,400	0.1%	\$33.18	-24.0%	7.2%	131,996	3,299,900	33,285	832,125	0.2%	\$34.93	19.0%
CLINTON	0.2%	\$23.40	28.4%	-0.6%	44,513	1,112,825	0.2%	\$19.91	24.2%	1.1%	184,290	4,607,250	40,338	1,008,450	0.2%	\$18.04	21.0%
CRAWFORD	0.2%	\$133.10	35.0%	4.3%	30,835	770,875	0.1%	\$81.44	21.4%	-2.9%	143,884	3,597,100	26,582	664,550	0.1%	\$70.21	18.8%
DELTA	0.5%	\$91.65	30.9%	-0.1%	104,428	2,610,700	0.4%	\$67.03	22.6%	-5.4%	462,085	11,552,125	95,626	2,390,650	0.5%	\$61.38	20.0%
DICKINSON	0.1%	\$35.22	29.7%	38.0%	31,026	775,650	0.1%	\$30.61	25.8%	27.4%	120,406	3,010,150	22,341	558,525	0.1%	\$22.04	21.0%
EATON	0.6%	\$46.40	25.7%	19.6%	163,101	4,077,525	0.6%	\$46.16	25.6%	28.7%	637,918	15,947,950	155,895	3,897,375	0.8%	\$44.12	22.3%
EMMET	0.7%	\$235.68	52.6%	7.5%	63,438	1,585,950	0.2%	\$68.98	15.4%	6.2%	412,108	10,302,700	42,943	1,073,575	0.2%	\$46.69	10.8%
GENESSE	4.2%	\$67.98	25.8%	980.7%	1,207,598	30,189,950	4.5%	\$67.02	25.5%	10.7%	4,738,119	118,452,975	1,144,881	28,622,025	5.6%	\$63.54	22.7%
GLADWIN	0.2%	\$68.10	32.1%	3.2%	38,817	970,425	0.1%	\$48.63	22.9%	-4.8%	169,173	4,229,325	31,269	781,725	0.2%	\$39.17	17.3%
GOGEBIC	0.1%	\$40.16	30.8%	32.0%	22,043	551,075	0.1%	\$27.99	21.4%	-10.0%	102,767	2,569,175	24,344	608,600	0.1%	\$30.92	22.2%
GR. TRAV.	1.6%	\$209.23	33.7%	3.1%	302,877	7,571,925	1.1%	\$137.92	22.2%	3.7%	1,363,947	34,098,675	268,972	6,724,300	1.3%	\$122.48	18.4%

COUNTY	1985(4)			1985(4)			1985(4)			1985		1986(1)		1985			
	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT CHANGE 84(3) TO 85(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT CHANGE 83(4) TO 85(4)	TOTAL SALES TAX 1985	TOTAL SALES REVENUES 1985	FAMILY RESTAURANT SALES TAX 1986(1)	SALES REVENUES 1986(1)	PERCENT OF TOTAL SALES TAX 1985	PER CAPITA SALES YEAR 1985	PERCENT CHANGE 1984 TO 1985		
GRATOIT	0.2%	\$31.84	26.8%	19.1%	49,205	1,230,125	0.2%	\$30.41	25.6%	9.9%	192,527	4,813,175	0.2%	\$26.39	21.4%		
HILLSDALE	0.3%	\$59.62	29.2%	-1.1%	81,365	2,034,125	0.3%	\$48.35	23.7%	-0.5%	343,178	8,579,450	0.4%	\$43.21	20.7%		
HOUGHTON	0.1%	\$27.15	36.1%	4.8%	24,520	613,000	0.1%	\$16.19	21.5%	-6.4%	114,085	2,852,125	0.1%	\$13.24	18.3%		
MURON	0.4%	\$71.29	34.1%	8.3%	68,615	1,715,375	0.3%	\$47.05	22.5%	7.4%	305,014	7,625,350	0.2%	\$34.74	17.6%		
INGHAM	2.4%	\$62.95	26.6%	5.3%	646,043	16,151,075	2.4%	\$58.62	24.8%	4.0%	2,606,496	65,162,400	609,324	15,233,100	3.0%	\$55.29	21.6%
IONIA	0.2%	\$21.68	29.1%	-11.2%	36,965	924,125	0.1%	\$17.84	23.9%	-14.7%	154,467	3,861,675	33,986	849,650	0.2%	\$16.40	21.9%
IOSCO	0.4%	\$92.01	38.6%	13.6%	57,201	1,430,025	0.2%	\$50.44	21.2%	4.3%	270,031	6,750,775	42,665	1,066,625	0.2%	\$37.62	16.4%
IRON	0.1%	\$68.42	31.7%	4.2%	28,529	713,225	0.1%	\$52.31	24.2%	-0.8%	117,726	2,943,150	24,857	621,425	0.1%	\$45.58	19.9%
ISABELLA	0.5%	\$63.99	27.9%	-17.7%	125,940	3,148,500	0.5%	\$58.19	25.4%	-12.9%	495,660	12,391,500	104,124	2,603,100	0.5%	\$48.11	19.7%
JACKSON	1.5%	\$71.83	25.8%	3.3%	424,940	10,623,500	1.6%	\$70.12	25.2%	1.0%	1,685,979	42,149,475	399,243	9,981,075	2.0%	\$65.88	22.1%
KALAMAZOO	1.5%	\$50.58	25.8%	0.0%	425,825	10,645,625	1.6%	\$50.13	25.5%	2.3%	1,666,941	41,673,525	404,842	10,121,050	2.0%	\$47.66	23.6%
KALKASKA	0.2%	\$124.93	32.5%	6.6%	39,306	982,650	0.1%	\$89.72	23.4%	6.3%	168,332	4,208,300	33,435	835,875	0.2%	\$76.32	21.2%
KENT	5.3%	\$87.74	25.4%	238.9%	1,547,185	38,679,625	5.7%	\$87.02	25.2%	3.3%	6,143,964	153,599,100	1,446,249	36,156,225	7.1%	\$81.34	22.6%
KEWEENAW	0.0%	\$100.01	56.9%	-22.9%	2,431	60,775	0.0%	\$30.96	17.6%	110.8%	13,812	345,300	769	19,225	0.0%	\$9.79	5.9%
LAKE	0.0%	\$43.99	37.4%	33.3%	9,738	243,450	0.0%	\$31.57	26.8%	36.1%	36,322	908,050	6,297	157,425	0.0%	\$20.42	15.5%
LAPEER	0.4%	\$44.56	26.4%	-11.3%	115,688	2,892,200	0.4%	\$41.29	24.5%	-7.0%	472,679	11,816,975	108,344	2,708,600	0.5%	\$38.67	21.5%
LEELANAU	0.3%	\$153.62	50.6%	21.4%	25,773	644,325	0.1%	\$46.00	15.2%	-1.4%	169,956	4,248,900	21,167	529,175	0.1%	\$37.78	11.9%
LENAWEE	0.7%	\$53.51	26.9%	9.6%	174,497	4,362,425	0.6%	\$48.50	24.4%	10.6%	714,973	17,874,325	158,348	3,958,700	0.8%	\$44.01	21.0%
LIV.	0.4%	\$31.49	26.3%	7.9%	126,591	3,164,775	0.5%	\$31.56	26.4%	21.7%	480,115	12,002,875	107,269	2,681,725	0.5%	\$26.74	22.8%
LUCE	0.1%	\$61.56	39.8%	13.3%	7,555	188,875	0.0%	\$28.36	18.3%	-0.7%	41,182	1,029,550	6,846	171,150	0.0%	\$25.70	14.1%
MACKINAC	0.5%	\$346.03	55.4%	8.3%	34,402	860,050	0.1%	\$84.50	13.5%	3.5%	254,095	6,352,375	17,902	447,550	0.1%	\$43.97	6.7%
MACOMB	6.2%	\$65.51	26.2%	1583.0%	1,876,295	46,907,375	6.9%	\$67.53	27.0%	-11.9%	6,938,170	173,454,250	1,668,559	41,713,975	8.2%	\$60.05	22.6%
MANISTEE	0.2%	\$55.74	33.9%	3.0%	34,884	872,100	0.1%	\$37.89	23.0%	7.2%	151,599	3,789,975	29,646	741,150	0.1%	\$32.20	18.0%
MARQUETTE	0.6%	\$62.59	29.6%	5.9%	154,010	3,850,250	0.6%	\$51.96	24.6%	4.3%	625,763	15,644,075	140,828	3,520,700	0.7%	\$47.51	20.6%
MASON	0.5%	\$124.90	39.5%	9.4%	69,329	1,733,225	0.3%	\$65.74	20.8%	10.9%	333,891	8,347,275	40,503	1,012,575	0.2%	\$38.41	13.1%
MECOSTA	0.1%	\$28.10	28.2%	8.2%	39,027	975,675	0.1%	\$26.40	26.4%	11.6%	147,746	3,693,650	33,907	847,675	0.2%	\$22.93	19.3%
MENOMINEE	0.1%	\$34.93	25.9%	-13.2%	26,961	674,025	0.1%	\$25.73	19.1%	-28.3%	141,438	3,535,950	22,066	551,650	0.1%	\$21.05	18.5%
MIDLAND	0.4%	\$44.44	26.8%	10.2%	123,136	3,078,400	0.5%	\$41.84	25.2%	-0.1%	488,387	12,209,675	125,976	3,149,400	0.6%	\$42.80	23.6%

COUNTY	1985(4)				1985(4)				TOTAL SALES 1985	TOTAL SALES REVENUES 1985	1986(1)						
	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	FAMILY SALES TAX	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	FAMILY SALES TAX			TOTAL SALES	TOTAL SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	FAMILY SALES TAX	
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%
MONTH.	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%
SCHROFT.	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 OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 84(3)	CHANGE TO 85(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 83(4) to 85(4)	CHANGE	TOTAL SALES TAX	TOTAL SALES REVENUES	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES TAX
											1985	1985	1986(1)		1985	1985	
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	1986(2)				1986(3)				1986(4)								
	CHANGE 85(1)to 86(1)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(2)to 86(2)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(3)to 86(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES
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	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES	PERCENT	PER	PERCENT	CHANGE	FAMILY	SALES	PERCENT	PER	
	85(1)to 86(1)	RESTAURANT SALES TAX	REVENUES	OF TOTAL SALES TAX	PER SALES	OF TOTAL YEAR	85(2)to 86(2)	RESTAURANT SALES TAX	REVENUES	OF TOTAL SALES TAX	PER SALES	OF TOTAL YEAR	85(3)to 86(3)	RESTAURANT SALES TAX	REVENUES	OF TOTAL SALES TAX	PER 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	
KEWEENAW	-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	
LENAWEE	-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	1986(2)				1986(3)				1986(4)							
	CHANGE 85(1)to 86(1)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PERCENT OF TOTAL SALES TAX	PERCENT OF TOTAL SALES TAX	CHANGE 85(2)to 86(2)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PERCENT OF TOTAL SALES TAX	PERCENT OF TOTAL SALES TAX	CHANGE 85(3)to 86(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX
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	1,353,150	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		
SHIawassee	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	1986(2)				1986(3)				1986(4)								
	CHANGE 85(1)to 86(1)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA	PERCENT OF TOTAL SALES	CHANGE 85(2)to 86(2)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA	PERCENT OF TOTAL SALES TAX	CHANGE 85(3)to 86(3)	FAMILY RESTAURANT SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA
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 OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL SALES TAX 1986	TOTAL SALES REVENUES 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 OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL SALES TAX 1986	TOTAL SALES REVENUES 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
MENOMINEE	24.7%	8.9%	119,098	2,977,450
MIDLAND	25.4%	10.1%	534,439	13,360,975

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

COUNTY	PERCENT OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL SALES TAX 1986	TOTAL SALES REVENUES 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	1983(1)			1983(2)			CHANGE Q1 TO Q2	1983(3)								
		FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX	FAST FOOD SALES TAX		SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX	FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX
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%
AMTRIM	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	1983(1)					1983(2)					CHANGE Q1 TO Q2	1983(3)				
		FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR		FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR
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%
MORON	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%
KEWEENAW	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%
LENAWEE	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%
MEMPHREE	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	1983(1)					1983(2)					CHANGE Q1 TO Q2	1983(3)				
		FAST SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	FAST SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR		FAST SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR
MISSAUKEE	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%
MUSKOGON	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%
OGENAW	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%	7.8%	2,158,316	53,957,900	27.1%		26.6%

COUNTY	POPULATION	1983(1)			1983(2)			PERCENT CHANGE Q1 TO Q2	1983(3)					
		FAST SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX	FAST SALES TAX		SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX		
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 Q2 TO Q3	1983(4)		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3 TO Q4	1983(1)		FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) TO 84(1)	1984(2)	
		FAST FOOD SALES TAX	SALES REVENUES					FAST FOOD SALES TAX	SALES 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 Q2 TO Q3	FAST FOOD SALES TAX 1983(4)	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PERCENT OF TOTAL SALES YEAR Q3 TO Q4	PERCENT CHANGE	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	FAST FOOD SALES TAX 1984(1)	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES YEAR	PERCENT CHANGE 83(1) TO 84(1)	FAST FOOD SALES TAX 1984(2)	SALES 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 Q2 TO Q3	FAST FOOD SALES TAX 1983(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR Q3 TO Q4	CHANGE	TOTAL SALES 1983	TOTAL SALES REVENUES 1983	FAST FOOD SALES TAX 1984(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	FAST FOOD SALES TAX 1984(2)	SALES 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
MONTCALM	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
OGEHAW	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
SHIawassee	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 Q2 TO Q3	FAST FOOD SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3 TO Q4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	FAST FOOD SALES TAX 1984(1)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) TO 84(1)	FAST FOOD SALES TAX 1984(2)	SALES 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%	19,542,001	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 PER PERCENT CHANGE				FAST SALES		PERCENT PER PERCENT CHANGE				FAST SALES		PERCENT PER PERCENT CHANGE				TOTAL	TOTAL
	OF TOTAL SALES	PER CAPITA SALES	OF TOTAL SALES YEAR	83(2) TO 84(2)	FOOD TAX 1984(3)	REVENUES	OF TOTAL SALES	PER CAPITA SALES	OF TOTAL SALES YEAR	83(3) TO 84(3)	FOOD TAX 1984(4)	REVENUES	OF TOTAL SALES	PER CAPITA SALES	OF TOTAL SALES YEAR	83(4) TO 84(4)	SALES 1984	SALES 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 OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 83(2) TO 84(2)	FAST FOOD SALES 1984(3)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 83(3) TO 84(3)	FAST FOOD SALES 1984(4)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 83(4) TO 84(4)	TOTAL SALES 1984	TOTAL SALES REVENUES 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
HURON	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
KEMEEENAW	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

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COUNTY	PERCENT PER PERCENT CHANGE				FAST SALES		PERCENT PER PERCENT CHANGE				FAST SALES		PERCENT PER PERCENT CHANGE				TOTAL	TOTAL
	OF TOTAL SALES	PER CAPITA SALES	OF TOTAL YEAR	83(2) TO 84(2)	FOOD SALES	REVENUES	OF TOTAL SALES	PER CAPITA SALES	OF TOTAL YEAR	83(3) TO 84(3)	FOOD SALES	REVENUES	OF TOTAL SALES	PER CAPITA SALES	OF TOTAL YEAR	83(4) TO 84(4)	SALES TAX 1984	SALES REVENUES 1984
						1984(3)					1984(4)							
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
MONTCALM	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%	269,665	31,741,625	13.8%	\$31.37	27.8%	17.2%	159,973	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
OGEHAW	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%	7.8%	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
SHIWAASSE	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
MASHTENAW	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
MAYNE	14.5%	\$13.26	25.7%	18.0%	343,914	33,597,850	14.6%	\$14.37	27.8%	19.9%	228,666	30,716,650	15.1%	\$13.14	25.4%	17.0%	4,829,344	120,733,600
MEXFORD	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 OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2) TO 84(2)	FAST FOOD SALES 1984(3)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3) TO 84(3)	FAST FOOD SALES 1984(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES TAX	PERCENT OF TOTAL YEAR	CHANGE 83(4) TO 84(4)	TOTAL SALES 1984	TOTAL SALES REVENUES 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 FOOD SALES TAX	SALES REVENUES	PERCENT OF SALES	PER TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) TO 85(1)	FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF SALES	PER TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) TO 85(2)	FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF SALES	PER TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3) TO 85(3)	
	1985(1)							1985(2)							1985(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	1,075,425	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%	\$9.66	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%		
GOGEBIC	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 FOOD SALES TAX 1985(1)	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 84(1) TO 85(1)	FAST FOOD SALES TAX 1985(2)	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 84(2) TO 85(2)	FAST FOOD SALES TAX 1985(3)	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 84(3) TO 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%
HURON	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%
KEMEENAW	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%
LENAWEE	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%
MACKINAC	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%
MEMONINEE	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	1985(1)					CHANGE 84(1) TO 85(1)	1985(2)					CHANGE 84(2) TO 85(2)	1985(3)					
	FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR		FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR		FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3) TO 85(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%
OGEMAW	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	37,903,550	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 SALES FOOD REVENUES SALES TAX 1985(1)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES TAX	PERCENT OF TOTAL SALES TAX	PERCENT CHANGE 84(1)TO 85(1)	FAST SALES FOOD REVENUES SALES TAX 1985(2)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES TAX	PERCENT OF TOTAL SALES TAX	PERCENT CHANGE 84(2)TO 85(2)	FAST SALES FOOD REVENUES SALES TAX 1985(3)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES TAX	PERCENT OF TOTAL SALES TAX	PERCENT CHANGE 84(3)TO 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	1985(4)				83(4) TO 85(4)				TOTAL SALES TAX		TOTAL REVENUES		1986(1)				85(1) TO 86(1)				TOTAL SALES TAX		TOTAL REVENUES	
	FAST FOOD SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA	PERCENT OF TOTAL	CHANGE YEAR	SALES	TAX	1985	1985	FAST FOOD SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA	PERCENT OF TOTAL	CHANGE YEAR	SALES	TAX	1986(1)	1986(2)	FAST FOOD SALES	SALES REVENUES	PERCENT OF TOTAL SALES	
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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			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%			95,973	2,399,325	0.9%		

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

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)TO 86(2)	FAST FOOD SALES 1986(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)TO 86(3)	FAST FOOD SALES 1986(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)TO 86(4)	TOTAL SALES TAX 1986	TOTAL SALES REVENUES 1986
ALCONA	85.37	39.8X	-16.7X	3,106	77,650	0.0X	87.97	59.0X	-23.3X	0	0	0.0X	80.00	0.0X	-100.0X	5,265	131,625
ALGER	80.96	41.8X	27.9X	82	2,050	0.0X	80.22	9.7X	-76.2X	135	3,375	0.0X	80.37	16.0X	-34.5X	845	21,125
ALLEGAN	87.75	30.4X	-19.5X	28,985	724,625	0.3X	88.89	34.8X	-14.8X	15,018	375,450	0.1X	84.60	18.0X	-23.9X	83,292	2,082,300
ALPENA	841.68	26.7X	55.1X	56,628	1,415,700	0.5X	843.81	28.1X	31.7X	51,281	1,282,025	0.5X	839.67	25.4X	23.6X	201,552	5,038,800
ANTRIM	84.65	24.0X	-8.9X	4,186	104,650	0.0X	86.46	33.3X	-6.8X	2,665	66,625	0.0X	84.11	21.2X	3.6X	12,584	314,600
ARENAC	837.43	25.7X	2.2X	28,606	715,150	0.3X	848.63	33.4X	2.6X	21,009	525,225	0.2X	835.72	24.5X	8.8X	85,706	2,142,650
BARAGA	819.72	35.9X	55.4X	7,775	194,375	0.1X	822.91	41.7X	98.5X	2,494	62,350	0.0X	87.35	13.4X	33.6X	18,650	466,250
BARRY	811.14	31.1X	159.6X	25,240	631,000	0.2X	813.78	38.5X	187.9X	15,475	386,875	0.2X	88.45	23.6X	598.6X	65,602	1,640,050
BAY	824.88	27.4X	11.8X	112,625	2,815,625	1.0X	823.49	25.9X	1.1X	108,662	2,716,550	1.1X	822.66	25.0X	10.7X	435,277	10,881,925
BENZIE	82.56	27.7X	26.2X	2,187	54,675	0.0X	84.88	52.7X	2.1X	406	10,150	0.0X	80.91	9.8X	-12.9X	4,148	103,700
BERRIEN	843.01	25.1X	16.4X	348,499	8,712,475	3.1X	850.87	29.7X	23.7X	308,504	7,712,600	3.0X	845.03	26.3X	30.8X	1,173,385	29,334,625
BRANCH	812.29	34.9X	6.6X	18,488	462,200	0.2X	811.50	32.7X	18.5X	10,261	256,525	0.1X	86.38	18.1X	27.4X	56,552	1,413,800
CALHOUN	822.58	25.3X	-6.4X	147,179	3,679,475	1.3X	825.99	29.1X	4.4X	121,397	3,034,925	1.2X	821.44	24.0X	1.0X	506,035	12,650,875
CASS	815.64	26.6X	63.7X	32,256	806,400	0.3X	816.29	27.7X	72.2X	37,693	942,325	0.4X	819.04	32.4X	204.1X	116,461	2,911,525
CHARLVX.	816.37	29.2X	3.1X	21,702	542,550	0.2X	827.25	48.7X	8.9X	4,395	109,875	0.0X	85.52	9.9X	-13.8X	44,591	1,114,775
CHEBOYGAN	836.98	25.8X	69.5X	45,668	1,141,700	0.4X	855.29	38.6X	2.9X	23,655	591,375	0.2X	828.64	20.0X	4.5X	118,456	2,961,400
CHIPPewa	830.77	24.9X	26.6X	42,011	1,050,275	0.4X	836.18	29.3X	31.6X	34,883	872,075	0.3X	830.04	24.3X	9.3X	143,356	3,583,900
CLARE	86.20	35.5X	-29.9X	6,514	162,850	0.1X	86.84	39.2X	-23.2X	2,442	61,050	0.0X	82.56	14.7X	-33.4X	16,617	415,425
CLINTON	810.76	25.5X	335.0X	24,138	603,450	0.2X	810.80	25.6X	297.1X	24,024	600,600	0.2X	810.75	25.4X	355.4X	94,414	2,360,350
CRAWFORD	814.31	30.5X	28.1X	7,671	191,775	0.1X	820.26	43.1X	20.4X	3,395	84,875	0.0X	88.97	19.1X	35.3X	17,791	444,775
DELTA	814.35	24.4X	16.5X	29,974	749,350	0.3X	819.24	32.8X	34.2X	24,885	622,125	0.2X	815.97	27.2X	56.5X	91,478	2,286,950
DICKINSON	893.13	26.8X	2.3X	101,412	2,535,300	0.9X	8100.05	28.8X	-1.3X	85,325	2,133,125	0.8X	884.18	24.2X	3.9X	352,589	8,814,725
EATON	818.67	28.2X	96.2X	62,301	1,557,525	0.6X	817.63	26.6X	15.3X	60,371	1,509,275	0.6X	817.09	25.8X	19.2X	233,802	5,845,050
EMMET	825.18	25.5X	16.3X	43,493	1,087,325	0.4X	847.29	47.9X	10.1X	16,223	405,575	0.2X	817.64	17.9X	59.4X	90,777	2,269,425
GENESSE	825.03	26.7X	4.1X	460,152	11,503,800	4.1X	825.54	27.2X	3.9X	404,516	10,112,900	4.0X	822.45	23.9X	-0.5X	1,689,335	42,238,375
GLADWIN	83.61	29.4X	15.2X	3,405	85,125	0.0X	84.27	34.7X	11.4X	2,365	59,125	0.0X	82.96	24.1X	44.8X	9,806	245,150
GOGBIC	87.61	25.0X	13.0X	6,429	160,725	0.1X	88.16	26.8X	4.5X	8,288	207,200	0.1X	810.53	34.6X	138.2X	23,986	599,650
GR. TRAV.	843.70	25.4X	49.4X	122,864	3,071,600	1.1X	855.95	32.5X	45.7X	88,504	2,212,600	0.9X	840.30	23.4X	49.6X	378,424	9,460,600

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)TO 86(2)	1986(3)					1986(4)					TOTAL SALES 1986	TOTAL SALES REVENUES 1986		
				FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)TO 86(3)	FAST FOOD SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES			PERCENT OF TOTAL YEAR	CHANGE 85(4)TO 86(4)
GRATOIT	\$17.24	27.4X	3.9X	26,489	662,225	0.2X	\$16.37	26.0X	-3.3X	26,074	651,850	0.3X	\$16.12	25.6X	10.8X	101,729	2,543,225
HILLSDALE	\$13.35	26.0X	15.8X	27,207	680,175	0.2X	\$16.17	31.5X	39.9X	22,669	566,725	0.2X	\$13.47	26.2X	48.1X	86,403	2,160,075
HOUGHTON	\$16.32	24.7X	28.7X	29,201	730,025	0.3X	\$19.28	29.2X	36.3X	24,857	621,425	0.2X	\$16.41	24.9X	29.8X	99,920	2,498,000
MURON	\$15.02	30.1X	12.2X	23,881	597,025	0.2X	\$16.38	32.8X	9.0X	15,268	381,700	0.2X	\$10.47	21.0X	12.4X	72,866	1,821,650
INGHAM	\$23.25	27.5X	-13.8X	228,077	5,701,925	2.0X	\$20.70	24.4X	-8.7X	217,895	5,447,375	2.1X	\$19.77	23.3X	-11.3X	933,305	23,332,625
IONIA	\$17.31	28.3X	9.7X	36,289	907,225	0.3X	\$17.51	28.6X	1.0X	31,489	787,225	0.3X	\$15.19	24.8X	15.3X	126,784	3,169,600
IOSCO	\$15.45	27.6X	5.6X	18,478	461,950	0.2X	\$16.30	29.1X	-2.6X	17,354	433,850	0.2X	\$15.30	27.3X	94.5X	63,467	1,586,675
IRON	\$6.72	31.1X	6.3X	4,252	106,300	0.0X	\$7.80	36.1X	-14.5X	2,200	55,000	0.0X	\$4.03	18.7X	-1.8X	11,783	294,575
ISABELLA	\$42.81	24.9X	77.7X	105,782	2,644,550	0.9X	\$48.87	28.5X	89.7X	113,774	2,844,350	1.1X	\$52.57	30.6X	77.4X	371,511	9,287,775
JACKSON	\$29.06	32.5X	6.3X	145,477	3,636,925	1.3X	\$24.01	26.8X	-13.0X	99,809	2,495,225	1.0X	\$16.47	18.4X	-30.9X	541,852	13,546,300
KALAMAZOO	\$58.50	25.6X	13.8X	523,436	13,085,900	4.7X	\$61.62	26.9X	16.8X	516,317	12,907,925	5.1X	\$60.78	26.5X	20.1X	1,944,806	48,620,150
KALKASKA	\$4.29	37.0X	ERR	1,720	43,000	0.0X	\$3.93	33.8X	ERR	1,488	37,200	0.0X	\$3.40	29.2X	ERR	5,089	127,225
KENT	\$24.75	26.6X	34.6X	449,636	11,240,900	4.0X	\$25.29	27.1X	20.4X	421,734	10,543,350	4.1X	\$23.72	25.5X	30.8X	1,656,576	41,414,400
KEWEEAW	\$0.39	14.6X	-53.7X	152	3,800	0.0X	\$1.94	71.4X	5.6X	30	750	0.0X	\$0.38	14.1X	-16.7X	213	5,325
LAKE	\$24.11	32.7X	-41.9X	10,295	257,375	0.1X	\$33.38	45.3X	-37.5X	3,590	89,750	0.0X	\$11.64	15.8X	47.6X	22,743	568,575
LAPEER	\$10.67	26.9X	-3.0X	30,343	758,575	0.3X	\$10.83	27.3X	-10.1X	25,851	646,275	0.3X	\$9.23	23.3X	-2.9X	110,997	2,774,925
LEELANAU	\$11.00	25.3X	-6.2X	13,569	339,225	0.1X	\$24.22	55.7X	-10.8X	2,669	66,725	0.0X	\$4.76	11.0X	-27.6X	24,368	609,200
LENAAEE	\$15.59	29.7X	9.1X	57,798	1,444,950	0.5X	\$16.06	30.6X	8.8X	39,309	982,725	0.4X	\$10.93	20.8X	7.5X	188,797	4,719,925
LIV.	\$36.76	27.3X	18.5X	150,249	3,756,225	1.3X	\$37.45	27.6X	15.2X	132,405	3,310,125	1.3X	\$33.01	24.5X	15.1X	540,360	13,509,000
LUCE	\$11.49	25.7X	2.7X	4,117	102,925	0.0X	\$15.46	34.6X	2.8X	2,587	64,675	0.0X	\$9.71	21.7X	3.1X	11,901	297,525
MACKINAC	\$26.80	17.9X	-49.6X	34,463	861,575	0.3X	\$84.65	56.4X	68.3X	9,889	247,225	0.1X	\$24.29	16.2X	18.1X	61,094	1,327,350
MACOMB	\$14.96	27.2X	6.6X	399,562	9,989,050	3.6X	\$14.38	26.2X	2.7X	369,209	9,230,225	3.6X	\$13.29	24.2X	0.4X	1,526,561	38,164,025
MANISTEE	\$16.99	25.5X	-9.8X	23,218	580,450	0.2X	\$25.22	37.8X	-5.4X	13,101	327,525	0.1X	\$14.23	21.4X	17.5X	61,358	1,533,950
MARQUETTE	\$14.36	27.6X	28.5X	47,451	1,186,275	0.4X	\$16.01	30.7X	17.7X	34,177	854,425	0.3X	\$11.53	22.1X	-0.3X	154,326	3,858,150
MASON	\$25.99	28.5X	11.8X	35,971	899,275	0.3X	\$34.11	37.5X	19.8X	18,227	455,675	0.2X	\$17.28	19.0X	10.8X	96,030	2,400,750
MECOSTA	\$26.44	26.4X	45.2X	40,282	1,007,050	0.4X	\$27.25	27.1X	39.8X	37,036	925,900	0.4X	\$25.05	25.0X	-1.7X	148,428	3,710,700
MENOMINEE	\$19.34	27.6X	488.6X	21,314	532,850	0.2X	\$20.34	29.0X	33.1X	17,522	438,050	0.2X	\$16.72	23.9X	12.8X	73,448	1,836,200
MIDLAND	\$4.60	27.4X	6.0X	13,822	345,550	0.1X	\$4.70	28.0X	7.5X	11,717	292,925	0.1X	\$3.98	23.8X	7.0X	49,321	1,233,025

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)TO 86(2)	FAST FOOD SALES TAX 1986(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)TO 86(3)	FAST FOOD SALES TAX 1986(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)TO 86(4)	TOTAL SALES TAX 1986	TOTAL SALES REVENUES 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
SCHSRFT.	\$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
SHIawassee	\$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
MEXFORD	\$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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)TO 86(2)	FAST FOOD SALES 1986(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)TO 86(3)	FAST FOOD SALES 1986(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)TO 86(4)	TOTAL SALES 1986	TOTAL SALES REVENUES 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 PER OF TOTAL CAPITA OF TOTAL			PERCENT PER OF TOTAL CAPITA OF TOTAL										
	SALES REVENUES			SALES REVENUES			SALES REVENUES										
	SALES	TAX	YEAR	SALES	TAX	YEAR	SALES	TAX	YEAR								
	1983(1)			1983(2)			1983(3)										
ALCONA	9,760	8,640	519,400	0.1X	\$53.33	14.7X	13,019	325,475	0.2X	\$33.42	22.1X	50.7X	20,776	519,400	0.3X	\$53.33	35.2X
ALGER	9,225	19,594	925,750	0.3X	\$100.35	17.1X	25,465	636,625	0.3X	\$69.01	23.4X	37.0X	37,030	925,750	0.5X	\$100.35	34.1X
ALLEGAN	81,555	53,216	2,601,800	0.8X	\$31.90	18.0X	78,771	1,989,275	1.0X	\$24.15	26.7X	48.0X	104,072	2,601,800	1.3X	\$31.90	35.2X
ALPENA	32,315	25,349	694,025	0.4X	\$21.48	23.0X	29,156	728,900	0.4X	\$22.56	26.5X	15.0X	27,761	694,025	0.4X	\$21.48	25.2X
ANTRIN	16,194	29,518	769,450	0.4X	\$47.51	29.5X	20,032	500,800	0.3X	\$30.93	20.0X	-32.1X	30,778	769,450	0.4X	\$47.51	30.7X
AREMAC	14,706	15,996	653,625	0.2X	\$44.45	18.8X	21,424	535,600	0.3X	\$36.42	25.2X	33.9X	26,145	653,625	0.3X	\$44.45	30.7X
BARAGA	8,494	4,841	169,025	0.1X	\$19.92	20.4X	6,085	192,125	0.1X	\$17.93	25.7X	25.7X	6,761	169,025	0.1X	\$19.92	28.5X
BARRY	45,781	19,901	642,600	0.3X	\$14.04	22.8X	22,548	583,700	0.3X	\$12.31	25.8X	13.3X	25,704	642,600	0.3X	\$14.04	29.5X
BAY	119,881	103,280	2,670,825	1.5X	\$22.28	24.7X	106,177	2,654,425	1.4X	\$22.14	25.3X	2.8X	106,833	2,670,825	1.4X	\$22.28	25.5X
BENZIE	11,205	4,582	271,250	0.1X	\$24.21	15.2X	7,688	192,200	0.1X	\$17.15	25.6X	67.8X	10,850	271,250	0.1X	\$24.21	36.1X
BERRIEN	171,276	122,919	4,550,450	1.8X	\$26.57	20.0X	156,605	3,915,125	2.1X	\$22.86	25.5X	27.4X	182,018	4,550,450	2.3X	\$26.57	29.6X
BRANCH	40,188	20,775	612,175	0.3X	\$15.23	22.5X	21,918	547,950	0.3X	\$13.63	23.8X	5.5X	24,487	612,175	0.3X	\$15.23	26.6X
CALHOUN	141,557	90,211	2,278,475	1.3X	\$16.10	24.6X	91,345	2,283,625	1.2X	\$16.13	24.9X	1.3X	91,139	2,278,475	1.2X	\$16.10	24.9X
CASS	49,499	35,173	1,594,600	0.5X	\$32.21	18.2X	48,427	1,210,675	0.6X	\$24.46	25.0X	37.7X	63,784	1,594,600	0.8X	\$32.21	32.9X
CHARLV.	19,907	9,054	603,025	0.1X	\$30.29	14.5X	15,140	378,500	0.2X	\$19.01	24.2X	67.2X	24,121	603,025	0.3X	\$30.29	38.6X
CHEBOYGAN	20,649	19,219	753,850	0.3X	\$36.51	20.3X	24,569	614,225	0.3X	\$29.75	26.0X	27.8X	30,154	753,850	0.4X	\$36.51	31.9X
CHIPPEWA	29,029	31,723	1,034,875	0.5X	\$35.65	21.6X	37,122	928,050	0.5X	\$31.97	25.3X	17.0X	41,395	1,034,875	0.5X	\$35.65	28.2X
CLARE	23,822	19,822	687,800	0.3X	\$28.87	20.0X	23,180	579,500	0.3X	\$24.33	23.3X	16.9X	27,512	687,800	0.4X	\$28.87	27.7X
CLINTON	55,893	44,001	865,400	0.6X	\$15.48	27.8X	40,597	1,014,925	0.5X	\$18.16	25.7X	-7.7X	34,616	865,400	0.4X	\$15.48	21.9X
CRAWFORD	9,465	11,323	513,375	0.2X	\$54.24	18.8X	14,449	361,225	0.2X	\$38.16	24.0X	27.6X	20,535	513,375	0.3X	\$54.24	34.2X
DELTA	38,947	44,303	1,335,025	0.6X	\$34.28	21.9X	49,940	1,248,500	0.7X	\$32.06	24.7X	12.7X	53,401	1,335,025	0.7X	\$34.28	26.4X
DICKINSON	25,341	21,208	694,850	0.3X	\$27.42	19.8X	26,534	663,350	0.4X	\$26.18	24.8X	25.1X	27,794	694,850	0.4X	\$27.42	26.0X
EATON	88,337	41,009	1,093,225	0.6X	\$12.38	23.2X	44,367	1,109,175	0.6X	\$12.56	25.1X	8.2X	43,729	1,093,225	0.6X	\$12.38	24.8X
EMMET	22,992	42,519	2,648,200	0.6X	\$115.18	16.6X	54,035	1,350,875	0.7X	\$58.75	21.1X	27.1X	105,928	2,648,200	1.4X	\$115.18	41.5X
GENESSE	450,449	336,850	8,627,550	4.9X	\$19.15	24.2X	335,017	8,375,425	4.4X	\$18.59	24.1X	-0.5X	345,102	8,627,550	4.4X	\$19.15	24.8X
GLADWIN	19,957	11,136	406,375	0.2X	\$20.36	20.1X	13,173	399,325	0.2X	\$16.50	23.8X	18.3X	16,255	406,375	0.2X	\$20.36	29.3X
GOGEBIC	19,686	23,615	615,100	0.3X	\$31.25	25.5X	21,087	527,175	0.3X	\$26.78	22.8X	-10.7X	24,604	615,100	0.3X	\$31.25	26.6X
GR. TRAV.	54,899	60,871	1,976,975	0.9X	\$36.01	23.0X	61,856	1,546,400	0.8X	\$28.17	23.4X	1.6X	79,079	1,976,975	1.0X	\$36.01	29.9X

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

COUNTY	POPULATION	1983(1)		1983(2)		1983(3)		PERCENT CHANGE Q1toQ2	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA	PERCENT OF TOTAL YEAR	PERCENT OF TOTAL SALES TAX	PER CAPITA	PERCENT OF TOTAL SALES TAX	
		TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA	PERCENT OF TOTAL YEAR	PERCENT OF TOTAL SALES TAX										PER CAPITA
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%
SHIawassee	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 & CLUBS	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	TAVERNS & CLUBS	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q1toQ2	TAVERNS & CLUBS	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR
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 Q2toQ3	TAVERNS & CLUBS SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES	TOTAL REVENUES	TAVERNS & CLUBS SALES	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	TAVERNS & CLUBS SALES	SALES REVENUES
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
ARENAC	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
GOGEBIC	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 Q2toQ3	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES REVENUES	TOTAL SALES REVENUES	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	TAVERNS & CLUBS SALES TAX	SALES 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
MURON	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%	120,794	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
LENAWEE	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%	724,762	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
MENOMINEE	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 Q2toQ3	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX	CHANGE Q3toQ4	TOTAL SALES REVENUES	TOTAL SALES REVENUES	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX	CHANGE 83(1)TO 84(1)	TAVERNS & CLUBS SALES TAX	SALES REVENUES
MISSAUKEE	108.5X	10,034	250,850	0.1X	\$25.06	24.4X	-40.9X	41,172	1,303,375	6,782	169,550	0.1X	\$16.94	16.9X	12.7X	10,641	266,025
MONROE	-3.6X	82,305	2,057,625	1.1X	\$15.28	24.3X	-5.9X	338,760	8,698,475	88,522	2,213,050	1.2X	\$16.43	24.0X	13.1X	95,315	2,382,875
MONTCALM	3.1X	36,196	904,900	0.5X	\$19.03	25.1X	-5.7X	143,979	3,755,450	32,478	811,950	0.4X	\$17.07	23.1X	1.0X	35,747	893,675
MONTH.	22.3X	11,267	281,675	0.1X	\$37.60	28.6X	0.7X	39,437	1,069,975	8,724	218,100	0.1X	\$29.11	19.4X	11.4X	10,157	253,925
MUSKEGON	-1.5X	109,129	2,728,225	1.4X	\$17.31	25.2X	2.2X	433,520	10,775,875	106,765	2,669,125	1.4X	\$16.94	23.5X	-2.3X	109,797	2,744,925
NEWAYGO	16.0X	26,525	663,125	0.4X	\$18.99	29.4X	3.1X	90,337	2,504,200	19,497	487,425	0.3X	\$13.96	20.0X	22.6X	24,762	619,050
OAKLAND	-14.0X	777,160	19,429,000	10.3X	\$19.20	24.2X	0.9X	3,212,934	80,356,375	926,274	23,156,850	12.3X	\$22.89	24.1X	20.4X	964,263	24,106,575
OCEANA	41.6X	19,446	486,150	0.3X	\$22.10	21.7X	-39.4X	89,704	2,655,775	15,896	397,400	0.2X	\$18.06	18.8X	2.3X	23,986	599,650
OGEMAW	14.5X	16,920	423,000	0.2X	\$25.74	30.2X	5.2X	55,989	1,578,550	12,033	300,825	0.2X	\$18.30	27.0X	34.7X	10,250	256,250
ONTONAGON	16.3X	12,500	312,500	0.2X	\$31.69	23.2X	-17.9X	53,985	1,400,975	11,539	288,475	0.2X	\$29.25	19.3X	-12.4X	13,533	338,325
OSCEOLA	7.4X	12,386	309,650	0.2X	\$16.36	24.9X	-11.3X	49,689	1,333,025	10,868	271,700	0.1X	\$14.35	22.7X	5.2X	13,567	339,175
OSCODA	13.8X	7,076	176,900	0.1X	\$25.79	26.7X	-3.5X	26,482	704,400	5,402	135,050	0.1X	\$19.69	18.6X	-4.1X	5,940	148,500
OTSEGO	22.7X	13,596	339,900	0.2X	\$22.67	26.8X	-8.7X	50,739	1,387,425	12,257	306,425	0.2X	\$20.44	10.7X	21.0X	12,762	319,050
OTTAWA	24.4X	64,690	1,617,250	0.9X	\$10.29	24.6X	-16.2X	263,226	7,028,575	74,228	1,855,700	1.0X	\$11.81	27.9X	25.2X	80,702	2,017,550
PRES. IS.	23.2X	18,963	474,075	0.3X	\$33.23	26.3X	-7.8X	72,218	1,919,975	17,491	437,275	0.2X	\$30.65	21.0X	9.4X	16,828	420,700
ROSCOMMON	51.7X	28,652	716,300	0.4X	\$43.75	27.0X	-18.0X	106,130	3,038,000	25,971	649,275	0.3X	\$39.65	8.8X	32.9X	29,795	744,875
SAGINAW	-5.9X	194,432	4,860,800	2.6X	\$21.31	25.9X	3.5X	751,653	19,247,375	195,018	4,875,450	2.6X	\$21.38	28.1X	15.0X	198,292	4,957,300
ST. CLAIR	12.9X	108,579	2,714,475	1.4X	\$19.56	23.9X	-15.4X	453,897	11,973,800	98,823	2,470,575	1.3X	\$17.80	23.6X	-4.3X	117,011	2,925,275
ST. JOSEPH	11.5X	77,953	1,948,825	1.0X	\$34.75	24.3X	-15.7X	320,619	8,642,175	73,628	1,840,700	1.0X	\$32.82	24.8X	9.3X	87,485	2,187,125
SANILAC	20.2X	30,931	773,275	0.4X	\$18.96	27.1X	-4.7X	114,034	3,071,500	31,396	784,900	0.4X	\$19.24	26.8X	32.8X	35,442	886,050
SCHCRFT.	10.8X	9,789	244,725	0.1X	\$28.54	26.6X	-2.5X	36,768	973,175	10,303	257,575	0.1X	\$30.04	13.5X	30.8X	10,189	254,725
SHIAMSSE	-4.2X	48,919	1,222,975	0.6X	\$17.19	26.2X	7.2X	187,041	4,694,675	44,589	1,114,725	0.6X	\$15.67	24.7X	-0.6X	43,962	1,099,050
TUSCOLA	13.0X	43,637	1,090,925	0.6X	\$19.15	26.9X	0.5X	162,501	4,222,025	44,547	1,113,675	0.6X	\$19.55	23.6X	20.3X	45,719	1,142,975
VAN BUREN	19.8X	51,130	1,278,250	0.7X	\$19.13	25.1X	-14.4X	204,044	5,513,050	50,894	1,272,350	0.7X	\$19.04	14.3X	17.6X	58,755	1,468,875
WASHTENAW	8.4X	171,492	4,287,300	2.3X	\$16.19	25.8X	-1.4X	665,502	16,988,250	173,476	4,336,900	2.3X	\$16.38	8.1X	8.5X	158,648	3,966,200
WAYNE	-3.3X	1,661,048	41,526,200	22.0X	\$17.76	25.0X	1.0X	6,648,205	166,317,500	1,687,149	42,178,725	22.3X	\$18.04	33.2X	2.8X	1,715,268	42,881,700
WEXFORD	18.4X	29,289	732,225	0.4X	\$29.17	27.5X	1.3X	106,534	2,789,250	26,200	655,000	0.3X	\$26.09	20.2X	9.7X	28,510	712,750
OUT/STATE	1.2X	37,791	944,775	0.5X		27.5X	10.7X	137,239	3,493,950	35,683	892,075	0.5X		46.6X	12.9X	15,224	380,600

COUNTY	CHANGE Q2toQ3	TAVERNS & CLUBS SALES TAX 1983(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES REVENUES TAX 1983	TOTAL SALES REVENUES TAX 1983	TAVERNS & CLUBS SALES TAX 1984(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	TAVERNS & CLUBS SALES TAX 1984(2)	SALES 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	83(2) TO & CLUBS				SALES REVENUES		83(3) TO & CLUBS				SALES REVENUES		83(4) TO SALES				
	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT YEAR	CHANGE 84(2)	TAVERNS SALES	SALES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT YEAR	CHANGE 84(3)	TAVERNS SALES	SALES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT YEAR	CHANGE 84(4)	TOTAL SALES 1984
					1984(3)					1984(4)							
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 PER		PERCENT	CHANGE	TAVERNS		SALES	PERCENT PER		PERCENT	CHANGE	TAVERNS		SALES	PERCENT PER		PERCENT	CHANGE	TOTAL
	OF TOTAL	CAPITA			83(2)TO	& CLUBS		REVENUES	OF TOTAL			CAPITA	83(3)TO		& CLUBS	REVENUES			
	SALES	SALES	YEAR	84(2)	SALES	TAX	1984(3)	SALES	SALES	YEAR	84(3)	SALES	TAX	1984(4)	SALES	SALES	YEAR	84(4)	TAX
	TAX				TAX			TAX				TAX			TAX				1984
GRATOIT	0.3%	\$14.05	25.0%	20.2%	23,831	595,775	1984(3)	0.3%	\$14.73	26.2%	25.4%	22,297	557,425	1984(4)	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
MURON	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
KEWEENAW	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
LENAMEE	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

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COUNTY	PERCENT PER		PERCENT	CHANGE	TAVERNS		SALES	PERCENT PER		PERCENT	CHANGE	TAVERNS		SALES	PERCENT PER		PERCENT	CHANGE	TOTAL
	OF TOTAL	SALES			OF TOTAL	83(2)TO		SALES	REVENUES			OF TOTAL	SALES		OF TOTAL	83(3)TO			
	SALES	SALES	YEAR	84(2)	SALES	TAX		SALES	SALES	YEAR	84(3)	SALES	TAX		SALES	SALES	YEAR	84(4)	TAX
	TAX				TAX			TAX				TAX			TAX				1984
				1984(3)															
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		
SCHCRFT.	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		
SHIAMASSE	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 OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2) TO 84(2)	TAVERNS & CLUBS SALES TAX 1984(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3) TO 84(3)	TAVERNS & CLUBS SALES TAX 1984(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4) TO 84(4)	TOTAL SALES TAX 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 SALES REVENUES	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) TO 85(1)	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) TO 85(2)	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES
	1984	1985(1)						1985(2)						1985(3)			
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
BRANCH	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	TAVERNS	SALES	PERCENT	PER	PERCENT	CHANGE	TAVERNS	SALES	PERCENT	PER	PERCENT	CHANGE	TAVERNS	SALES	PERCENT	PER
	SALES	& CLUBS	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(1)TO	& CLUBS	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(2)TO	& CLUBS	REVENUES	OF TOTAL	CAPITA
	REVENUES	SALES	SALES	SALES	SALES	YEAR	85(1)	SALES	SALES	SALES	SALES	YEAR	85(2)	SALES	SALES	SALES	SALES
	1984	TAX	TAX	TAX	TAX		TAX	TAX	TAX	TAX	TAX		TAX	TAX	TAX	TAX	TAX
	1985(1)			1985(2)				1985(3)									
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
MURON	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
KEWEENAW	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
MEMPHINEE	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	TAVERNS	SALES	PERCENT	PER	PERCENT	CHANGE	TAVERNS	SALES	PERCENT	PER	PERCENT	CHANGE	TAVERNS	SALES	PERCENT	PER
	SALES	& CLUBS	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(1)TO	& CLUBS	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(2)TO	& CLUBS	REVENUES	OF TOTAL	CAPITA
	REVENUES	SALES		SALES	SALES	YEAR	85(1)	SALES		SALES	SALES	YEAR	85(2)	SALES		SALES	
	1984	TAX		TAX			TAX			TAX			TAX		TAX		
		1985(1)					1985(2)						1985(3)				
HISSAUKEE	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
SANILAC	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
SHIAWASSE	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	1,694,583	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 SALES REVENUES 1984	TAVERNS & CLUBS SALES TAX 1985(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) 85(1)	TAVERNS & CLUBS SALES TAX 1985(2)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) 85(2)	TAVERNS & CLUBS SALES TAX 1985(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA 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 CHANGE TAVERNS		SALES OF TOTAL 84(3) TO & CLUBS REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 84(4) TO SALES	CHANGE TOTAL TAX	TOTAL SALES REVENUES	TOTAL SALES REVENUES	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 85(1) TO & CLUBS	CHANGE TAVERNS 86(1) SALES TAX		
	YEAR	85(3) SALES TAX														1985(4)	1985
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
GOGEBIC	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

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COUNTY	PERCENT CHANGE TAVERNS		SALES		PERCENT PER		PERCENT CHANGE TOTAL		TOTAL		TAVERNS		PERCENT PER		PERCENT CHANGE TAVERNS		
	OF TOTAL	84(3) TO & CLUBS	REVENUES	SALES	OF TOTAL	PER CAPITA	OF TOTAL	84(4) TO SALES	SALES	REVENUES	& CLUBS	REVENUES	OF TOTAL	PER CAPITA	OF TOTAL	85(1) TO & CLUBS	
YEAR	85(3)	SALES	TAX	SALES	SALES	YEAR	85(4)	TAX	1985	1985	SALES	TAX	SALES	SALES	YEAR	86(1)	
			1985(4)									1986(1)				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
MURON	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
LENAWEE	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 OF TOTAL YEAR	CHANGE 84(3) TO 85(3)	TAVERNS SALES TAX 1985(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(4) TO 85(4)	TOTAL SALES REVENUES 1985	TOTAL SALES REVENUES 1985	TAVERNS & CLUBS SALES TAX 1986(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1) TO 86(1)	TAVERNS SALES TAX 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
SHIawassee	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 OF TOTAL YEAR	CHANGE 84(3) TO 85(3)	TAVERNS & CLUBS SALES	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES TAX	PERCENT YEAR	CHANGE 84(4) TO 85(4)	TOTAL TAX 1985	TOTAL SALES REVENUES 1985	TAVERNS & CLUBS SALES TAX 1986(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES TAX	PERCENT YEAR	CHANGE 85(1) TO 86(1)	TAVERNS & CLUBS SALES TAX 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 REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(2) TO 86(2)	TAVERNS & CLUBS SALES	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(3) TO 86(3)	TAVERNS & CLUBS SALES	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(4) TO 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	105,827	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 REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA SALES YEAR	PERCENT OF TOTAL 85(2) TO 86(2)	CHANGE 85(2) TO 86(2)	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA SALES YEAR	PERCENT OF TOTAL 85(3) TO 86(3)	CHANGE 85(3) TO 86(3)	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA SALES YEAR	PERCENT OF TOTAL 85(4) TO 86(4)	CHANGE 85(4) TO 86(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%			
MURON	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%	\$22.66	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 REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 85(2) TO 86(2)	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 85(3) TO 86(3)	TAVERNS & CLUBS SALES TAX	SALES REVENUES	PERCENT OF SALES TAX	PER TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 85(4) TO 86(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 REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2) TO 86(2)	TAVERNS & CLUBS SALES TAX 1986(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3) TO 86(3)	TAVERNS & CLUBS SALES TAX 1986(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4) TO 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 SALES TAX 1986	TOTAL SALES REVENUES 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 SALES TAX 1986	TOTAL SALES REVENUES 1986
GRATOIT	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 SALES TAX 1986	TOTAL SALES REVENUES 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
SCHROFT.	44,416	1,110,400
SHIAWASSE	168,081	4,202,025
TUSCOOLA	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 SALES TAX 1986	TOTAL SALES REVENUES 1986
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TOTAL	35,692,859	892,321,475
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COUNTY AV	417,872	10,446,790
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APPENDIX K

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

COUNTY	POPULATION	SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES TAX	SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT CHANGE Q1toQ2	SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES TAX	
		GOODS SALES	GOODS SALES				GOODS SALES	GOODS SALES				GOODS SALES	GOODS SALES				
		1983(1)				1983(2)						1983(3)					
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%
EHMET	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		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q1toQ2	SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR
		GOODS SALES	GOODS SALES				GOODS SALES	GOODS SALES					GOODS SALES	GOODS SALES			
		TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX
		1983(1)					1983(2)						1983(3)				
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%
KEMENAW	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%
NEWOMINEE	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			PERCENT			SPORTING			PERCENT			CHANGE	SPORTING			PERCENT		
		GOODS	GOODS	OF TOTAL	PER	PERCENT	GOODS	GOODS	OF TOTAL	PER	PERCENT	GOODS	GOODS		OF TOTAL	PER	PERCENT			
		SALES	SALES	SALES	SALES	YEAR	SALES	SALES	SALES	SALES	SALES	SALES	SALES	Q1toQ2	SALES	SALES	SALES	SALES	SALES	
		TAX	TAX	TAX	TAX		TAX	TAX	TAX	TAX	TAX	TAX		TAX	TAX	TAX	TAX	TAX	TAX	
		1983(1)					1983(2)								1983(3)					
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%		
OGEMAW	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 GOODS SALES TAX 1983(1)	SPORTING GOODS SALES TAX 1983(1)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	SPORTING GOODS SALES TAX 1983(2)	SPORTING GOODS SALES TAX 1983(2)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q1toQ2	SPORTING GOODS SALES TAX 1983(3)	SPORTING GOODS SALES TAX 1983(3)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL 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 Q2toQ3	SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL		SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	SPORTING	
		GOODS SALES	GOODS SALES					SALES TAX	REVENUES	GOODS SALES	GOODS SALES					GOODS SALES	GOODS SALES
		1983(4)						1983	1983	1984(1)						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 Q2toQ3	SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	SPORTING	
		GOODS SALES	GOODS SALES							GOODS SALES TAX	GOODS SALES						
		1983(4)								1984(1)						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
LENAMEE	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
MEMMINEE	-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	SPORTING	SPORTING	PERCENT	PER	PERCENT	CHANGE	TOTAL	TOTAL	SPORTING	SPORTING	PERCENT	PER	PERCENT	CHANGE	SPORTING	SPORTING			
	Q2toQ3	GOODS	GOODS	OF TOTAL	CAPITA	OF TOTAL	Q3toQ4	SALES	SALES	GOODS	GOODS	OF TOTAL	CAPITA	OF TOTAL	83(1)TO	GOODS	GOODS			
	SALES	SALES	SALES	SALES	SALES	YEAR		TAX	REVENUES	SALES	SALES	SALES	SALES	YEAR	84(1)	SALES	SALES			
	TAX			TAX				1983	1983	TAX		TAX								
	1983(4)								1984(1)								1984(2)			
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			
MONTH.	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			
OGEHAW	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 Q2toQ3	SPORTING GOODS SALES TAX 1983(4)	SPORTING GOODS SALES TAX	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	SPORTING GOODS SALES TAX 1984(1)	SPORTING GOODS SALES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	SPORTING GOODS SALES 1984(2)	SPORTING GOODS 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		87.95			130,728	3,268,197	25,140	628,494		85.63			40,793	1,019,813

COUNTY	PERCENT PER		PERCENT CHANGE		SPORTING SPORTING		PERCENT PER		PERCENT CHANGE		SPORTING SPORTING		PERCENT PER		PERCENT CHANGE		TOTAL	TOTAL
	SALES	CAPITA	OF TOTAL	83(2) TO	GOODS	GOODS	SALES	CAPITA	OF TOTAL	83(3) TO	GOODS	GOODS	SALES	CAPITA	OF TOTAL	83(4) TO	SALES	SALES
TAX	SALES	YEAR	84(2)	SALES	SALES	TAX	SALES	YEAR	84(3)	SALES	SALES	TAX	SALES	YEAR	84(4)	1984	1984	
						1984(3)						1984(4)						
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 PER PERCENT CHANGE SPORTING SPORTING						PERCENT PER PERCENT CHANGE SPORTING SPORTING						PERCENT PER PERCENT CHANGE TOTAL TOTAL					
	OF TOTAL CAPITA		OF TOTAL 83(2) TO		GOODS		OF TOTAL CAPITA		OF TOTAL 83(3) TO		GOODS		OF TOTAL CAPITA		OF TOTAL 83(4) TO		SALES SALES	
TAX	SALES	YEAR	84(2)	SALES	SALES	TAX	SALES	YEAR	84(3)	SALES	SALES	TAX	SALES	YEAR	84(4)	TAX	REVENUES	
																1984	1984	
						1984(3)						1984(4)						
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
HUGHTON	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
MEMONINEE	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 PER		PERCENT CHANGE		SPORTING SPORTING		PERCENT PER		PERCENT CHANGE		SPORTING SPORTING		PERCENT PER		PERCENT CHANGE		TOTAL	TOTAL
	OF TOTAL	CAPITA	OF TOTAL	83(2) TO	GOODS	GOODS	OF TOTAL	CAPITA	OF TOTAL	83(3) TO	GOODS	GOODS	OF TOTAL	CAPITA	OF TOTAL	83(4) TO	SALES	SALES
	SALES	YEAR	84(2)	SALES	SALES	SALES	SALES	YEAR	84(3)	SALES	SALES	SALES	SALES	YEAR	84(4)	TAX	REVENUES	
	TAX			TAX		TAX	TAX		TAX		TAX	TAX	TAX			1984	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	18,875	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
MONTCALM	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
SCHROFT.	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
SHIawassee	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 OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 84(2)	CHANGE TO 83(2)	SPORTING GOODS SALES 1984(3)	SPORTING GOODS SALES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 84(3)	CHANGE TO 83(3)	SPORTING GOODS SALES TAX 1984(4)	SPORTING GOODS SALES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL 84(4)	CHANGE TO 83(4)	TOTAL SALES TAX 1984	TOTAL SALES REVENUES 1984
TOTAL	100.0%		28.3%	15.1%	13,286,574	82,164,350	100.0%		26.2%	6.1%	13,403,715	85,092,875	100.0%		27.1%	7.5%	12,568,133	311,297,550
COUNTY AV	89.14				37,289	932,217	88.35				37,639	940,964	88.43				142,260	3,521,489

COUNTY	SPORTING SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) TO 85(1)	SPORTING SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) TO 85(2)	SPORTING SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3) TO 85(3)
	GOODS SALES	GOODS SALES					GOODS SALES	GOODS SALES					GOODS SALES	GOODS SALES				
	1985(1)						1985(2)						1985(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%
GOGEVIC	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 SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) TO 85(1)	SPORTING SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) TO 85(2)	SPORTING SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3) TO 85(3)
	GOODS SALES	GOODS SALES					GOODS SALES	GOODS SALES					GOODS SALES	GOODS SALES				
	1985(1)						1985(2)						1985(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%
KWEENAW	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%
LENAAWEE	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%
MEMONINEE	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 SPORTING		PERCENT OF TOTAL SALES	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) TO 85(1)	SPORTING SPORTING		PERCENT OF TOTAL SALES	PER CAPITA	PERCENT OF TOTAL YEAR	CHANGE 84(2) TO 85(2)	SPORTING SPORTING		PERCENT OF TOTAL SALES	PER CAPITA	PERCENT OF TOTAL YEAR	CHANGE 84(3) TO 85(3)
	GOODS SALES	GOODS SALES					TAX	TAX					TAX	TAX				
	1985(1)						1985(2)						1985(3)					
MISSAUKEE	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%
SHIawassee	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 GOODS SALES TAX 1985(1)	SPORTING GOODS SALES TAX 1985(2)	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(1) 85(1)	SPORTING GOODS SALES TAX 1985(2)	SPORTING GOODS SALES TAX 1985(3)	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2) 85(2)	SPORTING GOODS SALES TAX 1985(3)	SPORTING GOODS SALES TAX	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3) 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 SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)to 85(4)	TOTAL SALES 1985	TOTAL SALES REVENUES 1985	SPORTING SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1)to 86(1)	SPORTING SPORTING		PERCENT OF TOTAL SALES
	GOODS SALES	GOODS SALES							GOODS SALES	GOODS SALES					TAX	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 SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4) to 85(4)	TOTAL SALES REVENUES		SPORTING SPORTING		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1) to 86(1)	SPORTING SPORTING		PERCENT OF TOTAL SALES TAX
	GOODS SALES	GOODS SALES					1985	1985	GOODS SALES	GOODS SALES					1986(1)	1986(2)	
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%
KEMENAW	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%
LENAWEE	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%
MENONINEE	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 SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)to 85(4)	TOTAL SALES REVENUES		SPORTING SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1)to 86(1)	SPORTING SPORTING		PERCENT OF TOTAL SALES
	GOODS SALES	GOODS SALES					1985	1985	GOODS SALES	GOODS SALES					1986(1)	1986(2)	
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%

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COUNTY	SPORTING GOODS SALES TAX 1985(4)	SPORTING GOODS SALES TAX 1985(4)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(4)to 85(4)	TOTAL SALES REVENUES 1985	TOTAL SALES REVENUES 1985	SPORTING GOODS SALES TAX 1986(1)	SPORTING GOODS SALES TAX 1986(1)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(1)to 86(1)	SPORTING GOODS SALES TAX 1986(2)	SPORTING GOODS SALES TAX 1986(2)	PERCENT OF TOTAL SALES 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%	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	PERCENT	CHANGE	SPORTING	SPORTING	PERCENT	PER	PERCENT	CHANGE	SPORTING	SPORTING	PERCENT	PER	PERCENT	CHANGE	TOTAL	TOTAL
	SALES	OF TOTAL	85(2)to	GOODS	GOODS	OF TOTAL	SALES	OF TOTAL	85(3)to	GOODS	GOODS	OF TOTAL	SALES	OF TOTAL	85(4)to	SALES	SALES
	YEAR	86(2)	SALES	SALES	SALES	SALES	YEAR	86(3)	SALES	SALES	SALES	SALES	YEAR	86(4)	TAX	1986	1986
			TAX	TAX	TAX	TAX			TAX	TAX	TAX	TAX					
			1986(3)						1986(4)								
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 CAPITA SALES	PERCENT YEAR	CHANGE 85(2)to 86(2)	SPORTING GOODS SALES	SPORTING GOODS SALES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT YEAR	CHANGE 85(3)to 86(3)	SPORTING GOODS SALES	SPORTING GOODS SALES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT YEAR	CHANGE 85(4)to 86(4)	TOTAL	TOTAL
																TAX 1986	TAX 1986
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
MURON	\$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
MONROVIE	\$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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)to 86(2)	SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)to 86(3)	SPORTING		PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL	TOTAL
				GOODS SALES	GOODS SALES					GOODS SALES	GOODS SALES					1986	1986
				TAX 1986(3)	TAX 1986(3)					TAX 1986(4)	TAX 1986(4)						
MISSAUKEE	\$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
SHIawassee	\$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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)to 86(2)	SPORTING GOODS SALES TAX 1986(3)	SPORTING GOODS SALES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)to 86(3)	SPORTING GOODS SALES TAX 1986(4)	SPORTING GOODS SALES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL TAX 1986	TOTAL SALES REVENUES 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	1983(1)				1983(2)				CHANGE Q1toQ2	1983(3)						
		BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	PERCENT OF TOTAL SALES YEAR		BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR		
ALCONA	9,740	0	0	0.0X	\$0.00	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR
ALGER	9,225	0	0	0.0X	\$0.00	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR
ALLEGAN	81,555	4,783	119,575	0.3X	\$1.47	16.0X	6,949	173,725	0.3X	\$2.13	23.3X	45.3X	10,047	251,175	0.5X	\$3.08	33.6X
ALPENA	32,315	2,998	74,950	0.2X	\$2.32	19.0X	3,227	80,675	0.1X	\$2.50	20.4X	7.6X	3,406	85,150	0.2X	\$2.63	21.5X
ANTRIM	16,194	189	4,725	0.0X	\$0.29	12.6X	447	11,175	0.0X	\$0.69	29.8X	136.5X	485	12,125	0.0X	\$0.75	32.3X
ARENAC	14,706	1,146	28,650	0.1X	\$1.95	19.7X	1,475	36,875	0.1X	\$2.51	25.3X	28.7X	1,118	27,950	0.1X	\$1.90	19.2X
BARAGA	8,484	0	0	0.0X	\$0.00	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR
BARRY	45,781	0	0	0.0X	\$0.00	0.0X	0	0	0.0X	\$0.00	0.0X	ERR	0	0	0.0X	\$0.00	0.0X
BAY	119,881	3,414	85,350	0.2X	\$0.71	17.3X	3,455	86,375	0.2X	\$0.72	17.5X	1.2X	4,543	113,575	0.2X	\$0.95	23.1X
BENZIE	11,205	1,479	36,975	0.1X	\$3.30	16.6X	1,684	42,100	0.1X	\$3.76	18.9X	13.9X	3,433	85,825	0.2X	\$7.66	38.6X
BERRIEN	171,276	37,723	943,075	2.1X	\$5.51	21.6X	40,538	1,013,450	1.8X	\$5.92	23.2X	7.5X	37,648	941,200	1.8X	\$5.50	21.5X
BRANCH	40,188	4,029	100,725	0.2X	\$2.51	17.9X	5,527	138,175	0.3X	\$3.44	24.6X	37.2X	3,928	98,200	0.2X	\$2.44	17.5X
CALHOUN	141,557	4,124	103,100	0.2X	\$0.73	20.2X	4,498	112,450	0.2X	\$0.79	22.0X	9.1X	4,509	112,725	0.2X	\$0.80	22.0X
CASS	49,499	1,433	35,825	0.1X	\$0.72	12.4X	2,488	62,200	0.1X	\$1.26	21.6X	73.6X	3,151	78,775	0.2X	\$1.59	27.3X
CHARLVX.	19,907	0	0	0.0X	\$0.00	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR
CHEBOYGAN	20,649	1,236	30,900	0.1X	\$1.50	17.2X	1,628	40,700	0.1X	\$1.97	22.7X	31.7X	1,511	37,775	0.1X	\$1.83	21.1X
CHIPPEWA	29,029	2,422	60,550	0.1X	\$2.09	19.5X	2,743	68,575	0.1X	\$2.36	22.1X	13.3X	3,123	78,075	0.1X	\$2.69	25.1X
CLARE	23,822	2,791	69,775	0.2X	\$2.93	18.8X	2,866	71,650	0.1X	\$3.01	19.3X	2.7X	3,568	89,200	0.2X	\$3.74	24.0X
CLINTON	55,893	0	0	0.0X	\$0.00	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR
CRAWFORD	9,465	0	0	0.0X	\$0.00	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR
DELTA	38,947	3,212	80,300	0.2X	\$2.06	16.7X	3,370	84,250	0.2X	\$2.16	17.5X	4.9X	4,363	109,075	0.2X	\$2.80	22.7X
DICKINSON	25,341	6,905	172,625	0.4X	\$6.81	23.1X	7,667	191,675	0.3X	\$7.56	25.6X	11.0X	8,835	220,875	0.4X	\$8.72	29.5X
EATON	88,337	8,109	202,725	0.4X	\$2.29	20.2X	9,945	248,625	0.5X	\$2.81	24.8X	22.6X	7,753	193,825	0.4X	\$2.19	19.3X
EMMET	22,992	0	0	0.0X	\$0.00	0.0X	0	0	0.0X	\$0.00	0.0X	ERR	4,515	112,875	0.2X	\$4.91	100.0X
GENESSE	450,449	68,482	1,712,050	3.7X	\$3.80	19.4X	82,562	2,064,050	3.7X	\$4.58	23.4X	20.6X	72,462	1,811,550	3.5X	\$4.02	20.5X
GLADWIN	19,957	0	0	0.0X	\$0.00	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR
GOGEBIC	19,686	1,353	33,825	0.1X	\$1.72	13.9X	1,700	42,500	0.1X	\$2.16	17.5X	25.6X	2,419	60,475	0.1X	\$3.07	24.9X
GR. TRAV.	54,899	15,229	380,725	0.8X	\$6.94	17.9X	16,721	418,025	0.8X	\$7.61	19.7X	9.8X	24,994	624,850	1.2X	\$11.38	29.4X

COUNTY	POPULATION	1983(1)				1983(2)				CHANGE Q1toQ2	1983(3)						
		BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES YEAR	BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX		PER CAPITA SALES YEAR	BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES 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%
HURON	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%
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	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	1983(1)				1983(2)				CHANGE Q1toQ2	1983(3)						
		BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR		BOY'S CLOTHING SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES 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
SHIawassee	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 BOY'S CLOTHING SALES TAX 1983(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	MEN'S BOY'S CLOTHING SALES TAX 1983(2)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q1toQ2	MEN'S BOY'S CLOTHING SALES TAX 1983(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL 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 Q2toQ3	MEN'S BOY'S CLOTHING SALES TAX 1983(4)	SALES REVENUES	PERCENT OF SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	MEN'S BOY'S CLOTHING SALES TAX 1984(1)	SALES REVENUES	PERCENT OF SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 83(1)TO 84(1)	MEN'S BOY'S CLOTHING SALES TAX 1984(2)	SALES REVENUES
ALCONA	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
ALGER	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
ALLEGAN	44.6X	8,099	202,475	0.2X	\$2.48	27.1X	-19.4X	29,878	746,950	5,088	127,200	0.3X	\$1.56	15.9X	6.4X	7,113	177,825
ALPENA	5.5X	6,177	154,425	0.2X	\$4.78	39.1X	81.4X	15,808	395,200	2,542	63,550	0.1X	\$1.97	17.4X	-15.2X	2,928	73,200
ANTRIM	8.5X	379	9,475	0.0X	\$0.59	25.3X	-21.9X	1,500	37,500	167	4,175	0.0X	\$0.26	50.2X	-11.6X	166	4,150
ARENAC	-24.2X	2,090	52,250	0.1X	\$3.55	35.9X	86.9X	5,829	145,725	1,467	36,675	0.1X	\$2.49	22.3X	28.0X	1,440	36,000
BARAGA	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
BARRY	ERR	1,230	30,750	0.0X	\$0.67	100.0X	ERR	1,230	30,750	1,386	34,650	0.1X	\$0.76	18.0X	ERR	1,584	39,600
BAY	31.5X	8,276	206,900	0.2X	\$1.73	42.0X	82.2X	19,688	492,200	1,713	42,825	0.1X	\$0.36	31.7X	-49.8X	1,170	29,250
BENZIE	103.9X	2,302	57,550	0.1X	\$5.14	25.9X	-32.9X	8,898	222,450	1,429	35,725	0.1X	\$3.19	17.3X	-3.4X	1,961	49,025
BERRIEN	-7.1X	58,854	1,471,350	1.7X	\$8.59	33.7X	56.3X	174,763	4,369,075	27,610	690,250	1.4X	\$4.03	19.4X	-26.8X	32,721	818,025
BRANCH	-28.9X	9,009	225,225	0.3X	\$5.60	40.1X	129.4X	22,493	562,325	3,203	80,075	0.2X	\$1.99	17.3X	-20.5X	4,333	108,325
CALHOUN	0.2X	7,319	182,975	0.2X	\$1.29	35.8X	62.3X	20,450	511,250	3,247	81,175	0.2X	\$0.57	19.3X	-21.3X	3,547	88,675
CASS	26.6X	4,451	111,275	0.1X	\$2.25	38.6X	41.3X	11,523	288,075	1,489	37,225	0.1X	\$0.75	21.7X	3.9X	1,184	29,600
CHARLVX.	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
CHEBOYGAN	-7.2X	2,799	69,975	0.1X	\$3.39	39.0X	85.2X	7,174	179,350	1,567	39,175	0.1X	\$1.90	17.6X	26.8X	1,589	39,725
CHIPPEWA	13.9X	4,144	103,600	0.1X	\$3.57	33.3X	32.7X	12,432	310,800	2,266	56,650	0.1X	\$1.95	18.9X	-6.4X	2,729	68,225
CLARE	24.5X	5,614	140,350	0.2X	\$5.89	37.8X	57.3X	14,839	370,975	2,865	71,625	0.1X	\$3.01	19.0X	2.7X	3,467	86,675
CLINTON	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
CRAWFORD	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
DELTA	29.5X	8,315	207,875	0.2X	\$5.34	43.2X	90.6X	19,260	481,500	3,192	79,800	0.2X	\$2.05	13.1X	-0.6X	3,741	93,525
DICKINSON	15.2X	6,535	163,375	0.2X	\$6.45	21.8X	-26.0X	29,942	748,550	7,674	191,850	0.4X	\$7.57	19.2X	11.1X	9,323	233,075
EATON	-22.0X	14,353	358,825	0.4X	\$4.06	35.7X	85.1X	40,160	1,004,000	3,508	87,700	0.2X	\$0.99	14.2X	-56.7X	4,329	108,225
EMMET	ERR	0	0	0.0X	\$0.00	0.0X	-100.0X	4,515	112,875	0	0	0.0X	\$0.00	0.0X	ERR	1	25
GENESSE	-12.2X	129,192	3,229,800	3.7X	\$7.17	36.6X	78.3X	352,698	8,817,450	74,195	1,854,875	3.8X	\$4.12	20.7X	8.3X	87,544	2,188,600
GLADWIN	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
GOGBIC	42.3X	4,228	105,700	0.1X	\$5.37	43.6X	74.8X	9,700	242,500	544	13,600	0.0X	\$0.69	51.0X	-59.8X	0	0
GR. TRAV.	49.5X	28,090	702,250	0.8X	\$12.79	33.0X	12.4X	85,034	2,125,850	14,809	370,225	0.8X	\$6.74	16.2X	-2.8X	16,996	424,900

COUNTY	CHANGE Q2toQ3	MEN'S BOY'S	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES	TOTAL REVENUES	MEN'S BOY'S	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	MEN'S CLOTHING	SALES 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
LENAWEE	-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 Q2toQ3	MEN'S BOY'S CLOTHING SALES TAX 1983(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	MEN'S BOY'S CLOTHING SALES TAX 1984(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 83(1)TO 84(1)	MEN'S BOY'S CLOTHING SALES TAX 1984(2)	SALES REVENUES
MISSAUKEE	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
MONROE	10.5X	8,956	223,900	0.3X	\$1.66	26.1X	-4.9X	34,331	858,275	6,502	162,550	0.3X	\$1.21	19.4X	-12.5X	8,446	211,150
MONTCALM	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	0.0X	ERR	0	0
MONTM.	21.0X	398	9,950	0.0X	\$1.33	20.9X	-40.9X	1,902	47,550	223	5,575	0.0X	\$0.74	12.7X	-18.9X	495	12,375
MUSKEGON	11.0X	36,299	907,475	1.0X	\$5.76	36.4X	65.5X	99,762	2,494,050	22,100	552,500	1.1X	\$3.51	19.5X	1.5X	25,045	626,125
NEWAYGO	24.2X	17,722	443,050	0.5X	\$12.69	38.4X	59.4X	46,185	1,154,625	8,626	215,650	0.4X	\$6.18	17.8X	2.8X	9,927	248,175
OAKLAND	-18.0X	836,145	20,903,625	23.7X	\$20.66	35.8X	76.6X	2,334,271	58,356,775	479,647	11,991,175	24.7X	\$11.85	20.0X	7.2X	571,847	14,296,175
OCEANA	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
OGEHAW	1.7X	2,354	58,850	0.1X	\$3.58	36.1X	53.0X	6,521	163,025	976	24,400	0.1X	\$1.48	16.9X	-12.4X	1,475	36,875
ONTONAGON	0.8X	2,715	67,875	0.1X	\$6.88	33.6X	28.9X	8,074	201,850	1,415	35,375	0.1X	\$3.59	16.6X	21.8X	2,049	51,225
OSCEOLA	-100.0X	0	0	0.0X	\$0.00	0.0X	ERR	1,162	29,050	0	0	0.0X	\$0.00	ERR	-100.0X	0	0
OSCODA	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
OTSEGO	47.8X	2,407	60,175	0.1X	\$4.01	35.6X	27.2X	6,765	169,125	1,180	29,500	0.1X	\$1.97	17.0X	-0.3X	1,473	36,825
OTTAWA	20.2X	49,741	1,243,525	1.4X	\$7.91	32.8X	29.2X	151,749	3,793,725	32,356	808,900	1.7X	\$5.15	22.2X	2.8X	29,885	747,125
PRES. IS.	36.3X	2,259	56,475	0.1X	\$3.96	34.6X	30.8X	6,531	163,275	1,229	30,725	0.1X	\$2.15	17.6X	-3.8X	1,572	39,300
ROSCOMMON	30.5X	5,672	141,800	0.2X	\$8.66	35.2X	14.6X	16,106	402,650	1,490	37,250	0.1X	\$2.27	12.1X	-11.8X	2,930	73,250
SAGINAW	-5.1X	95,309	2,382,725	2.7X	\$10.45	36.2X	79.6X	263,514	6,587,850	56,763	1,419,075	2.9X	\$6.22	20.7X	-4.2X	63,556	1,588,900
ST. CLAIR	3.7X	28,975	724,375	0.8X	\$5.22	39.5X	84.2X	73,307	1,832,675	13,802	345,050	0.7X	\$2.49	22.0X	2.8X	15,023	375,575
ST. JOSEPH	9.9X	7,067	176,675	0.2X	\$3.15	31.9X	27.6X	22,163	554,075	3,940	98,500	0.2X	\$1.76	20.0X	-12.7X	4,473	111,825
SANILAC	ERR	724	18,100	0.0X	\$0.44	93.8X	1408.3X	772	19,300	198	4,950	0.0X	\$0.12	13.6X	ERR	330	8,250
SCHCRFT.	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0	0	0.0X	\$0.00	ERR	ERR	0	0
SHIAWASSE	-47.3X	9,399	234,975	0.3X	\$3.30	36.7X	171.2X	25,645	641,125	4,799	119,975	0.2X	\$1.69	23.1X	-22.6X	4,652	116,300
TUSCOLA	8.5X	4,194	104,850	0.1X	\$1.84	42.3X	84.8X	9,906	247,650	1,662	41,550	0.1X	\$0.73	15.4X	22.9X	2,381	59,525
VAN BUREN	75.5X	4,264	106,600	0.1X	\$1.60	29.7X	5.0X	14,362	359,050	2,700	67,500	0.1X	\$1.01	19.1X	-27.5X	3,133	78,325
WASHTENAW	1.0X	126,768	3,169,200	3.6X	\$11.97	41.1X	102.6X	308,333	7,708,325	54,501	1,362,525	2.8X	\$5.15	23.4X	-4.5X	53,586	1,339,650
WAYNE	-10.5X	702,067	17,551,675	19.9X	\$7.51	36.4X	72.4X	1,926,134	48,153,350	327,832	8,195,800	16.9X	\$3.51	16.6X	-9.5X	512,812	12,820,300
WEXFORD	11.4X	14,357	358,925	0.4X	\$14.30	33.9X	32.4X	42,332	1,058,300	7,407	185,175	0.4X	\$7.38	17.4X	0.1X	9,385	234,625
OUT/STATE	15.4X	406,532	10,163,300	11.5X		39.0X	62.3X	1,041,651	26,041,275	285,794	7,144,850	14.7X		19.0X	70.5X	332,243	8,306,075

COUNTY	CHANGE Q2toQ3	MEN'S BOY'S CLOTHING SALES TAX 1983(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES REVENUES TAX 1983	TOTAL SALES REVENUES TAX 1983	MEN'S BOY'S CLOTHING SALES TAX 1984(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1) TO 84(1)	MEN'S BOY'S CLOTHING SALES TAX 1984(2)	SALES REVENUES
TOTAL	-5.4%	3,532,820	88,320,500	100.0%		36.5%	69.0%	9,670,742	241,768,550	1,940,045	48,501,125	100.0%		18.7%	5.5%	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	83(2) TO BOY'S					83(3) TO BOY'S					83(4) TO							
	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(2)	MEN'S CLOTHING SALES TAX 1984(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(3)	MEN'S CLOTHING SALES TAX 1984(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(4)	TOTAL SALES TAX 1984	TOTAL SALES REVENUES 1984
ALCONA	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0
ALGER	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0
ALLEGAN	0.3X	\$2.18	22.2X	2.4X	10,662	266,550	0.5X	\$3.27	33.3X	6.1X	9,130	228,250	0.2X	\$2.80	28.5X	12.7X	31,993	799,825
ALPENA	0.1X	\$2.27	20.1X	-9.3X	3,299	82,475	0.1X	\$2.55	22.6X	-3.1X	5,825	145,625	0.2X	\$4.51	39.9X	-5.7X	14,594	364,850
ANTRIM	0.0X	\$0.26	49.8X	-62.9X	0	0	0.0X	\$0.00	0.0X	-100.0X	0	0	0.0X	\$0.00	0.0X	-100.0X	333	8,325
ARENAC	0.1X	\$2.45	21.9X	-2.4X	1,634	40,850	0.1X	\$2.78	24.9X	46.2X	2,033	50,825	0.1X	\$3.46	30.9X	-2.7X	6,574	164,350
BARAGA	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0
BARRY	0.1X	\$0.86	20.5X	ERR	1,680	42,000	0.1X	\$0.92	21.8X	ERR	3,068	76,700	0.1X	\$1.68	39.8X	149.4X	7,718	192,950
BAY	0.0X	\$0.24	21.7X	-66.1X	914	22,850	0.0X	\$0.19	16.9X	-79.9X	1,599	39,975	0.0X	\$0.33	29.6X	-80.7X	5,396	134,900
BENZIE	0.1X	\$4.38	23.8X	16.4X	2,634	65,850	0.1X	\$5.88	32.0X	-23.3X	2,216	55,400	0.1X	\$4.94	26.9X	-3.7X	8,240	206,000
BERRIEN	1.3X	\$4.78	23.0X	-19.3X	32,109	802,725	1.4X	\$4.69	22.6X	-14.7X	49,923	1,248,075	1.4X	\$7.29	35.1X	-15.2X	142,363	3,559,075
BRANCH	0.2X	\$2.70	23.4X	-21.6X	4,595	114,875	0.2X	\$2.86	24.8X	17.0X	6,422	160,550	0.2X	\$3.99	34.6X	-28.7X	18,553	463,825
CALHOUN	0.1X	\$0.63	21.1X	-21.1X	4,056	101,400	0.2X	\$0.72	24.1X	-10.0X	5,979	149,475	0.2X	\$1.06	35.5X	-18.3X	16,829	420,725
CASS	0.0X	\$0.60	17.2X	-52.4X	1,723	43,075	0.1X	\$0.87	25.1X	-45.3X	2,478	61,950	0.1X	\$1.25	36.0X	-44.3X	6,874	171,850
CHARLVX.	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0
CHEBOYGAM	0.1X	\$1.92	17.8X	-2.4X	2,604	65,100	0.1X	\$3.15	29.2X	72.3X	3,166	79,150	0.1X	\$3.83	35.5X	13.1X	8,926	223,150
CHIPPewa	0.1X	\$2.35	22.8X	-0.5X	2,663	66,575	0.1X	\$2.29	22.3X	-14.7X	4,305	107,625	0.1X	\$3.71	36.0X	3.9X	11,963	299,075
CLARE	0.1X	\$3.64	23.1X	21.0X	3,677	91,925	0.2X	\$3.86	24.4X	3.1X	5,032	125,800	0.1X	\$5.28	33.5X	-10.4X	15,041	376,025
CLINTON	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0
CRAWFORD	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0
DELTA	0.2X	\$2.40	15.4X	11.0X	5,282	132,050	0.2X	\$3.39	21.7X	21.1X	12,149	303,725	0.3X	\$7.80	49.9X	46.1X	24,364	609,100
DICKINSON	0.4X	\$9.20	23.4X	21.6X	9,110	227,750	0.4X	\$8.99	22.8X	3.1X	13,784	344,600	0.4X	\$13.60	34.6X	110.9X	39,891	997,275
EATON	0.2X	\$1.23	17.5X	-56.5X	4,986	124,650	0.2X	\$1.41	20.1X	-35.7X	11,954	298,850	0.3X	\$3.38	48.2X	-16.7X	24,777	619,425
EMMET	0.0X	\$0.00	0.1X	ERR	797	19,925	0.0X	\$0.87	49.5X	-82.3X	811	20,275	0.0X	\$0.88	50.4X	ERR	1,609	40,225
GENESSE	3.6X	\$4.86	24.5X	6.0X	71,705	1,792,625	3.1X	\$3.98	20.1X	-1.0X	124,126	3,103,150	3.4X	\$6.89	34.7X	-3.9X	357,570	8,939,250
GLADWIN	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0
GOGBIC	0.0X	\$0.00	0.0X	-100.0X	0	0	0.0X	\$0.00	0.0X	-100.0X	522	13,050	0.0X	\$0.66	49.0X	-87.7X	1,066	26,650
GR. TRAV.	0.7X	\$7.74	18.6X	1.6X	32,363	809,075	1.4X	\$14.74	35.4X	29.5X	27,176	679,400	0.7X	\$12.38	29.8X	-3.3X	91,344	2,283,600

COUNTY	OF TOTAL CAPITA OF TOTAL 83(2) TO BOY'S					SALES REVENUES	OF TOTAL CAPITA OF TOTAL 83(3) TO BOY'S					SALES REVENUES	OF TOTAL CAPITA OF TOTAL 83(4) TO BOY'S					TOTAL SALES 1984	TOTAL SALES REVENUES 1984
	PERCENT SALES TAX	PER SALES	PERCENT YEAR	PERCENT CHANGE 84(2)	PERCENT MEN'S CLOTHING SALES TAX 1984(3)		PERCENT SALES TAX	PER SALES	PERCENT YEAR	PERCENT CHANGE 84(3)	PERCENT MEN'S CLOTHING SALES TAX 1984(4)		PERCENT SALES TAX	PER SALES	PERCENT YEAR	PERCENT CHANGE 84(4)			
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	
KEMENAW	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	
MEMONINEE	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	83(2) TO BOY'S					83(3) TO BOY'S					84(4) TO					TOTAL SALES 1984	TOTAL SALES REVENUES 1984	
	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(2)	MEN'S CLOTHING SALES TAX 1984(3)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(3)	MEN'S CLOTHING SALES TAX 1984(4)	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 84(4)				
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
SCHEFF.	0.0%	\$0.00	ERR	ERR	0	0	0.0%	\$0.00	ERR	ERR	0	0	0.0%	\$0.00	ERR	ERR	0	0
SHIAWASSE	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 OF TOTAL SALES TAX	PER SALES	PERCENT YEAR	CHANGE 84(2)	MEN'S CLOTHING SALES TAX 1984(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT YEAR	CHANGE 84(3)	MEN'S CLOTHING SALES TAX 1984(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT YEAR	CHANGE 84(4)	TOTAL TAX 1984	TOTAL SALES REVENUES 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 BOY'S CLOTHING SALES TAX 1985(1)						MEN'S BOY'S CLOTHING SALES TAX 1985(2)						MEN'S BOY'S CLOTHING SALES TAX 1985(3)					
	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE YEAR	84(1) TO 85(1)	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE YEAR	84(2) TO 85(2)	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE YEAR	84(3) TO 85(3)
ALCOHA	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR
ALGER	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR
ALLEGAN	5,122	128,050	0.3X	\$1.57	16.3X	0.7X	7,225	180,625	0.3X	\$2.21	23.0X	1.6X	11,102	277,550	0.5X	\$3.40	35.3X	4.1X
ALPENA	2,356	58,900	0.1X	\$1.82	19.6X	-7.3X	2,433	60,825	0.1X	\$1.88	20.2X	-16.9X	2,700	67,500	0.1X	\$2.09	22.4X	-18.2X
ANTRIM	0	0	0.0X	\$0.00	ERR	-100.0X	0	0	0.0X	\$0.00	ERR	-100.0X	0	0	0.0X	\$0.00	ERR	ERR
ARENAC	1,135	28,375	0.1X	\$1.93	17.6X	-22.6X	1,433	35,825	0.1X	\$2.44	22.2X	-0.5X	1,752	43,800	0.1X	\$2.98	27.1X	7.2X
BARAGA	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR
BARRY	1,387	34,675	0.1X	\$0.76	18.3X	0.1X	1,853	46,325	0.1X	\$1.01	24.5X	17.0X	1,781	44,525	0.1X	\$0.97	23.6X	6.0X
BAY	660	16,500	0.0X	\$0.14	24.9X	-61.5X	654	16,350	0.0X	\$0.14	24.7X	-44.1X	518	12,950	0.0X	\$0.11	19.5X	-43.3X
BENZIE	1,533	38,325	0.1X	\$3.42	15.4X	7.3X	1,992	49,800	0.1X	\$4.44	20.1X	1.6X	4,059	101,475	0.2X	\$9.06	40.9X	54.1X
BERRIEN	25,848	646,200	1.3X	\$3.77	18.9X	-6.4X	34,440	861,000	1.4X	\$5.03	25.2X	5.3X	29,010	725,250	1.2X	\$4.23	21.2X	-9.7X
BRANCH	3,242	81,050	0.2X	\$2.02	20.2X	1.2X	4,015	100,375	0.2X	\$2.50	25.0X	-7.3X	4,131	103,275	0.2X	\$2.57	25.7X	-10.1X
CALHOUN	3,604	90,100	0.2X	\$0.64	31.4X	11.0X	3,699	92,475	0.2X	\$0.65	32.2X	4.3X	1,528	38,200	0.1X	\$0.27	13.3X	-62.3X
CASS	1,204	30,100	0.1X	\$0.61	19.1X	-19.1X	1,324	33,100	0.1X	\$0.67	21.0X	11.8X	1,426	35,650	0.1X	\$0.72	22.6X	-17.2X
CHARLVX.	0	0	0.0X	\$0.00	0.0X	ERR	154	3,850	0.0X	\$0.19	12.4X	ERR	1,086	27,150	0.0X	\$1.36	87.6X	ERR
CHEBOYGAN	1,594	39,850	0.1X	\$1.93	18.7X	1.7X	1,769	44,225	0.1X	\$2.14	20.8X	11.3X	2,440	61,000	0.1X	\$2.95	28.7X	-6.3X
CHIPPEWA	1,765	44,125	0.1X	\$1.52	17.4X	-22.1X	2,217	55,425	0.1X	\$1.91	21.9X	-18.8X	2,841	71,025	0.1X	\$2.45	28.1X	6.7X
CLARE	2,813	70,325	0.1X	\$2.95	19.7X	-1.8X	3,245	81,125	0.1X	\$3.41	22.8X	-6.4X	3,439	85,975	0.1X	\$3.61	24.1X	-6.5X
CLINTON	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR
CRAWFORD	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR
DELTA	5,165	129,125	0.3X	\$3.32	19.4X	61.8X	5,227	130,675	0.2X	\$3.36	19.7X	39.7X	4,512	112,800	0.2X	\$2.90	17.0X	-14.6X
DICKINSON	7,147	178,675	0.4X	\$7.05	17.4X	-6.9X	8,125	203,125	0.3X	\$8.02	19.8X	-12.8X	9,961	249,025	0.4X	\$9.83	24.2X	9.3X
EATON	5,966	149,150	0.3X	\$1.69	18.6X	70.1X	7,683	192,075	0.3X	\$2.17	23.9X	77.5X	6,346	158,650	0.3X	\$1.80	19.8X	27.3X
EMMET	210	5,250	0.0X	\$0.23	6.5X	ERR	671	16,775	0.0X	\$0.73	20.9X	7000.0X	1,247	31,175	0.1X	\$1.36	38.8X	56.5X
GENESSE	69,894	1,747,350	3.6X	\$3.88	20.2X	-5.8X	84,478	2,111,950	3.5X	\$4.69	24.4X	-3.5X	68,676	1,716,900	2.9X	\$3.81	19.8X	-4.2X
GLADWIN	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR	0	0	0.0X	\$0.00	ERR	ERR
GOGEBIC	294	7,350	0.0X	\$0.37	9.9X	-46.0X	726	18,150	0.0X	\$0.92	24.4X	ERR	662	16,550	0.0X	\$0.84	22.3X	ERR
GR. TRAV.	16,100	402,500	0.8X	\$7.33	17.7X	8.7X	21,199	529,975	0.9X	\$9.65	23.2X	24.7X	27,167	679,175	1.1X	\$12.37	29.8X	-16.1X

COUNTY	MEN'S CLOTHING SALES TAX 1985(1)							MEN'S CLOTHING SALES TAX 1985(2)							MEN'S CLOTHING SALES TAX 1985(3)						
	SALES	PERCENT	PER	PERCENT	CHANGE	SALES	PERCENT	PER	PERCENT	CHANGE	SALES	PERCENT	PER	PERCENT	CHANGE						
BOY'S REVENUES	OF TOTAL SALES	SALES	CAPITA	OF TOTAL SALES	84(1) TO 85(1)	BOY'S REVENUES	OF TOTAL SALES	SALES	CAPITA	OF TOTAL SALES	84(2) TO 85(2)	BOY'S REVENUES	OF TOTAL SALES	SALES	CAPITA	OF TOTAL SALES	84(3) TO 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			
LENAWEE	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				BOY'S				MEN'S				BOY'S					
	SALES	PERCENT	PER	PERCENT	CHANGE	SALES	PERCENT	PER	PERCENT	CHANGE	SALES	PERCENT	PER	PERCENT	CHANGE			
	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(1) TO	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(2) TO	REVENUES	OF TOTAL	CAPITA	OF TOTAL	84(3) TO			
	CLOTHING	SALES	SALES	YEAR	85(1)	CLOTHING	SALES	SALES	YEAR	85(2)	CLOTHING	SALES	SALES	YEAR	85(3)			
	SALES TAX	TAX				SALES TAX	TAX				SALES TAX	TAX						
	1985(1)					1985(2)					1985(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
SHIawassee	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 BOY'S CLOTHING SALES TAX 1985(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 84(1) TO 85(1)	MEN'S CLOTHING SALES TAX 1985(2)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 84(2) TO 85(2)	MEN'S CLOTHING SALES TAX 1985(3)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 84(3) TO 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		84.41			23,507	587,685		85.27			22,965	574,136		85.14		

COUNTY	MEN'S CLOTHING SALES TAX 1985(4)							TOTAL SALES REVENUES 1985		MEN'S CLOTHING SALES TAX 1986(1)							TOTAL SALES REVENUES 1986(2)	
	SALES	PERCENT OF SALES	PER CAPITA	PERCENT OF TOTAL	CHANGE 83(4) to 85(4)	TOTAL SALES	TOTAL SALES	SALES	PERCENT OF SALES	PER CAPITA	PERCENT OF TOTAL	CHANGE 85(1) to 86(1)	SALES	PERCENT OF SALES	TOTAL SALES	TOTAL SALES		
ALCONA	0	0.0%	\$0.00	ERR	ERR	0	0	0	0.0%	\$0.00	ERR	ERR	0	0	0.0%	0	0	
ALGER	0	0.0%	\$0.00	ERR	ERR	0	0	0	0.0%	\$0.00	ERR	ERR	0	0	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%	\$0.00	ERR	ERR	0	0	0.0%	0	
AREMAC	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%	\$0.00	ERR	ERR	0	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%	\$0.00	ERR	ERR	0	0	0.0%	0	
CRAWFORD	0	0	0.0%	\$0.00	ERR	ERR	0	0	0	0.0%	\$0.00	ERR	ERR	0	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%	\$0.00	ERR	ERR	0	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				BOY'S				TOTAL	MEN'S				BOY'S				
	SALES	PERCENT	PER	PERCENT	SALES	PERCENT	PER	PERCENT		SALES	PERCENT	PER	PERCENT	SALES	PERCENT	PER	PERCENT	
	REVENUES	OF TOTAL	CAPITA	OF TOTAL	REVENUES	OF TOTAL	CAPITA	OF TOTAL	REVENUES	OF TOTAL	CAPITA	OF TOTAL	REVENUES	OF TOTAL	CAPITA	OF TOTAL		
		83(4)	85(4)	85(4)		85(4)	85(4)	85(4)		85(1)	86(1)	86(1)		86(1)	86(1)	86(1)		
		SALES	SALES	SALES		SALES	SALES	SALES		SALES	SALES	SALES		SALES	SALES	SALES		
		TAX	TAX	TAX		TAX	TAX	TAX		TAX	TAX	TAX		TAX	TAX	TAX		
		1985(4)	1985(4)	1985(4)		1985(4)	1985(4)	1985(4)		1986(1)	1986(1)	1986(1)		1986(2)	1986(2)	1986(2)		
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%
LENAWEE	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%
MARGARETTE	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%
MEMPHINEE	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	85(4) to 1985							85(1) to 1986(2)									
	BOY'S CLOTHING SALES TAX 1985(4)	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 85(4)	TOTAL SALES 1985	BOY'S CLOTHING SALES TAX 1986(1)	SALES REVENUES	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 85(1)	BOY'S CLOTHING SALES TAX 1986(2)	SALES REVENUES	PERCENT OF SALES TAX	
MISSAUKEE	0	0	0.0%	\$0.00	ERR	ERR	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%	\$0.00	ERR	ERR	0	0	0.0%	
OGEMAW	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%	\$0.00	ERR	ERR	0	0	0.0%	
OSCODA	0	0	0.0%	\$0.00	ERR	ERR	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%	\$0.00	ERR	ERR	0	0	0.0%	
SHIawassee	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 BOY'S CLOTHING SALES TAX 1985(4)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE 83(4)to 85(4)	TOTAL SALES REVENUES 1985	TOTAL SALES REVENUES 1985	MEN'S BOY'S CLOTHING SALES TAX 1986(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE 85(1)to 86(1)	MEN'S BOY'S CLOTHING SALES TAX 1986(2)	SALES REVENUES	PERCENT OF TOTAL SALES 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			97.88		101,355	2,533,881	19,407	485,172			94.35		23,469	586,714	

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

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2) 86(2)	MEN'S TO BOY'S CLOTHING 1986(3)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3) 86(3)	MEN'S TO BOY'S CLOTHING 1986(4)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4) 86(4)	TOTAL SALES 1986	TOTAL SALES REVENUES 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%	\$2.86	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
HURON	\$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	\$2.00	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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2) TO 86(2)	MEN'S CLOTHING SALES TAX 1986(3)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3) TO 86(3)	MEN'S CLOTHING SALES TAX 1986(4)	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4) TO 86(4)	TOTAL SALES 1986	TOTAL SALES REVENUES 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
MONTH.	\$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
OGEMAW	\$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
SHIWAASSE	\$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

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COUNTY	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2) TO BOY'S CLOTHING SALES TAX 1986(3)	MEN'S REVENUES	SALES	PERCENT OF TOTAL SALES	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3) TO BOY'S CLOTHING SALES TAX 1986(4)	MEN'S REVENUES	SALES	PERCENT OF TOTAL SALES	PER SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4) TO TAX	TOTAL 1986	TOTAL SALES REVENUES 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	1983(1)				1983(2)				CHANGE Q1toQ2	1983(3)						
		WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX	PERCENT OF TOTAL SALES TAX	WOMEN'S CLOTHES SALES TAX	SALES REVENUES		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES TAX	PERCENT OF TOTAL SALES TAX	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX
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	1983(1)				1983(2)				1983(3)							
		WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	CHANGE Q1toQ2	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR			
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	\$39.47	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
MURON	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
MEMONINEE	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	1983(1)				1983(2)				PERCENT CHANGE Q1toQ2	1983(3)						
		WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES		WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES			
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%
DAKLAND	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
OGEHAW	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	1983(1)			1983(2)			PERCENT CHANGE Q1 to Q2	1983(3)					
		WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES YEAR	PERCENT OF TOTAL SALES TAX	WOMEN'S CLOTHES SALES TAX		SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES YEAR	PERCENT OF TOTAL SALES TAX		
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 Q2toQ3	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL		WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES
								1983	1983								
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 Q2toQ3	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	WOMEN'S CLOTHES SALES TAX 1984(1)	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL	CHANGE 83(1) TO 84(1)	WOMEN'S CLOTHES SALES TAX 1984(2)	SALES REVENUES
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
HURON	-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
KEMEENAW	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
LENAWEE	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
MEMPHINEE	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

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COUNTY	CHANGE Q2toQ3	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL SALES YEAR	CHANGE Q3toQ4	TOTAL		WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 83(1) 84(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES
								1983	1983								
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
OGEHAW	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
SHIawassee	-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 Q2toQ3	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE Q3toQ4	TOTAL SALES TAX 1983	TOTAL SALES REVENUES 1983	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 83(1)TO 84(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES
		1983(4)								1984(1)						1984(2)	
TOTAL	-2.1%	187,654,189	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 PER		PERCENT CHANGE		WOMEN'S SALES TAX	SALES REVENUES	PERCENT PER		PERCENT CHANGE		WOMEN'S SALES TAX	SALES REVENUES	PERCENT PER		PERCENT CHANGE		TOTAL TAX 1984	TOTAL SALES REVENUES 1984
	OF TOTAL SALES	CAPITA SALES	OF TOTAL YEAR	83(2) TO 84(2)			OF TOTAL SALES	CAPITA SALES	OF TOTAL YEAR	83(3) TO 84(3)			OF TOTAL SALES	CAPITA SALES	OF TOTAL YEAR	83(4) TO 84(4)		
			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
CHEBOYGAM	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
GOGEbic	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	1983(2)					SALES REVENUES	1984(3)					SALES REVENUES	1984(4)					TOTAL SALES TAX 1984	TOTAL SALES REVENUES 1984
	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	PERCENT CHANGE 83(2) TO 84(2)	WOMEN'S CLOTHES SALES TAX		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	PERCENT CHANGE 83(3) TO 84(3)	WOMEN'S CLOTHES SALES TAX		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	PERCENT CHANGE 83(4) TO 84(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	3,500	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	
KEWEENAW	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	
MEMONIEE	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	1983(2)					SALES REVENUES	1984(3)					SALES REVENUES	1984(4)					TOTAL SALES 1984	TOTAL SALES REVENUES 1984
	PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	PERCENT CHANGE 83(2) TO 84(2)	WOMEN'S CLOTHES TAX		PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	PERCENT CHANGE 83(3) TO 84(3)	WOMEN'S CLOTHES TAX		PERCENT OF SALES TAX	PER CAPITA SALES	PERCENT CHANGE YEAR	PERCENT CHANGE 83(4) TO 84(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	

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COUNTY	1985(1)							1985(2)							1985(3)						
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 84(1) TO 85(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 84(2) TO 85(2)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 84(3) TO 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	-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%	-12.6%			
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%			
GOGEBIC	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	1985(1)				1985(2)				1985(3)									
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	PERCENT OF TOTAL SALES	CHANGE 84(1) TO 85(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE 84(2) TO 85(2)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES
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%
MORON	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%
MEMONINEE	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	1985(1)				1985(2)				1985(3)									
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE YEAR	WOMEN'S SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE YEAR	WOMEN'S SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL SALES	CHANGE YEAR
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%	\$6.92	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
OGEMAW	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%
SHIawassee	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	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	1985(1)				1985(2)				1985(3)									
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 84(1) TO 85(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 84(2) TO 85(2)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 84(3) TO 85(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	1985(4)				1986(1)				1986(2)								
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 84(4) to 85(4)	TOTAL SALES 1985	TOTAL SALES REVENUES 1985	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA OF TOTAL SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(1) to 86(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX
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	1985(4)		PERCENT OF TOTAL SALES TAX	PER PER SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 84(4) to 85(4)	TOTAL 1985		1986(1)		PERCENT OF TOTAL SALES TAX	PER PER SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(1) to 86(1)	1986(2)		PERCENT OF TOTAL SALES TAX
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES					WOMEN'S CLOTHES SALES TAX	SALES REVENUES	WOMEN'S CLOTHES SALES TAX	SALES REVENUES							
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%
MEMONINEE	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	1985(4)		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 84(4) to 85(4)	TOTAL SALES 1985		1986(1)		PERCENT OF TOTAL SALES TAX	PER CAPITA SALES	PERCENT OF TOTAL SALES YEAR	CHANGE 85(1) to 86(1)	1986(2)		PERCENT OF TOTAL SALES TAX
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES					WOMEN'S CLOTHES SALES TAX	SALES REVENUES	WOMEN'S CLOTHES SALES TAX	SALES REVENUES							
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%
MEWAYGO	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%
OGEWAW	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%
SCHNORFT.	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%
SHIawassee	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/STATE	3,549,102	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	1985(4)				1986(1)				1986(2)								
	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 84(4) to 85(4)	TOTAL SALES REVENUES 1985	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	PER CAPITA SALES YEAR	PERCENT OF TOTAL SALES YEAR	CHANGE 85(1) to 86(1)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES TAX	
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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)to 86(2)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)to 86(3)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL	TOTAL
																TAX	TAX
					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
GOGEVIC	\$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 CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)to 86(2)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)to 86(3)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL	TOTAL
																TAX	TAX
					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
ISABELLA	\$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
LOSOD	\$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	35,350
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
LENAWEE	\$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
MEMMINEE	\$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

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COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(2)to 86(2)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(3)to 86(3)	WOMEN'S CLOTHES SALES TAX	SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE 85(4)to 86(4)	TOTAL	TOTAL
																TAX	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%	10,275	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
MONTH.	\$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
OGEWAW	\$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	4,330,175	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
SAWILAC	\$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

COUNTY	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE WOMEN'S 85(2) to CLOTHES 86(2) SALES TAX		SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE WOMEN'S 85(3) to CLOTHES 86(3) SALES TAX		SALES REVENUES	PERCENT OF TOTAL SALES	PER CAPITA SALES	PERCENT OF TOTAL YEAR	CHANGE TOTAL 85(4) to SALES 1986 TAX		TOTAL SALES REVENUES
			1986(3)	1986(4)					1986	1986							
TOTAL		24.2%	6.8%	6,784,703	169,617,575	100.0%		24.9%	9.8%	8,336,834	208,420,850	100.0%		30.7%	1.8%	27,198,309	679,957,725
AVERAGE	\$10.15			45,815	1,145,370		\$10.26			56,819	1,420,468		\$12.73			186,531	4,663,283