

**SENATE FISCAL AGENCY
MEMORANDUM**



DATE: May 27, 2021 (UPDATED December 3, 2021)
TO: Members of the Michigan Senate
FROM: Ryan Bergan, Economist/Fiscal Analyst
RE: State and Local Fiscal Recovery Program (SLFRP) Interim Final Rule Summary

On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021 (ARPA). The Act included \$350.0 billion for the SLFRP to fund grants to states, territories, tribal governments, and local governments. The allocations for Michigan and local governments in the State are included at the end of this memorandum. (Treasury has not yet released allocation amount for nonentitlement units of government. Those allocations will be included in an update when available.) On May 10, 2021, the United States Treasury issued the interim final rule for state and local governments regarding the eligible uses for the funds.

The Act provides that the funds may be used for four broad uses:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to affected industries such as tourism, travel, and hospitality.
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers.
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenue collected in the most recent full fiscal year before the emergency.
4. To make necessary investments in water, sewer, or broadband infrastructure

Furthermore, the Act prohibits the deposit of SLFRP funds into any pension fund, and prohibits a state or territory from using the funds to "directly or indirectly offset a reduction in the net tax revenue of [the] State or territory resulting from a change in law, regulation, or administrative interpretation". The interim final rule provides more specific guidance on each of the four categories above as well as the prohibitions.

Eligible Uses

Public Health and Economic Impacts

Eligible uses under this category fall under two categories: 1) responding to COVID-19, and 2) responding to the negative economic impacts of COVID-19. While the public health emergency affected many aspects of life, eligible uses under this category must be in response to the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the public health emergency. What follows is a nonexhaustive list of uses in each category.

COVID-19 Mitigation and Prevention. These efforts would include vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance; enforcement

of public health orders; public communication efforts; enhancement to health care capacity; purchases of personal protective equipment (PPE); support for prevention, mitigation, or other services in congregate living facilities and other key settings like schools; ventilation improvements in congregate settings or other key locations; enhancements of public health data; and other public health responses. They also would include capital investments in public facilities to meet pandemic-related operational needs, like physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics. Eligible expenditures for this purpose under the Coronavirus Relief Fund (CRF) also would be considered eligible expenditures under this program.

Medical Expenses. As there are still thousands of new cases of COVID-19 per day and the long-term effects of the disease are still unknown, state and local governments may need to continue to provide care and services to address both near- and long-term needs.

Behavioral Health Care. The services would include mental health treatment, substance misuse treatment, other behavioral health services, hotlines, warmlines (non-crisis calls), crisis intervention, overdose prevention, infectious disease prevention, and services or outreach to promote access to physical or behavioral health primary care and preventative medicine.

Public Health Safety and Staff. Funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, to the extent that their work is devoted to mitigating or responding to the COVID-19 public health emergency. That means funds may be used to cover payroll and covered benefits for the portion of the employee's time dedicated to responding to the public health emergency.

Expenses to Improve the Design and Execution of Health and Public Health Programs. These expenses would include planning and analysis in order to improve programs addressing the pandemic, including using targeted consumer outreach, improvements to data or technology infrastructure, impact evaluations, and data analysis.

Eligible Uses to Address Disparities in Public Health Outcomes. Certain types of services will be presumed to be eligible uses when provided to communities disproportionately affected by the COVID-19 pandemic. Services will be presumed eligible if they are provided in a Qualified Census Tract (QCT), to families that live in a QCT, or when services are provided by a tribal government. A QCT is a common method used by the Department of Housing and Urban Development for identifying communities with a large proportion of low-income households. Recipients also are allowed to provide these services to other populations, households, or geographic areas if they can show those groups or areas were disproportionately affected (either regarding public health or economically) by the COVID-19 public health emergency. The list of services in this category includes:

- Funding community health workers
- Funding public benefits navigators
- Housing services
- Remediation of lead paint or other lead hazards
- Evidence-based community violence intervention programs

Assistance to Unemployed Workers. This includes services like job training. Services may extend to workers who are unemployed because of the pandemic or resulting recession, or who

already were unemployed when the pandemic began and remain so because of the negative economic impacts of the recession.

State Unemployment Insurance Trust Funds. Recipients may make deposits into the State account of the Unemployment Trust Fund up to the level needed to restore the pre-pandemic balances as of January 27, 2020, or to pay back advances received after that date for the payment of benefits.

Assistance to Households. This would include food assistance; rent, mortgage, or utility assistance; counseling or legal aid to prevent eviction or homelessness; cash assistance; emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced because of a worker's occupation or level of training. In addition, a recipient could provide survivor's benefits to surviving family members of COVID-19 victims, or cash assistance to widows, widowers, and dependents of eligible COVID-19 victims. A recipient may presume that a household or population that experienced unemployment or increased food or housing insecurity or is low- or moderate-income experienced negative economic effects resulting from the pandemic. Cash transfers must be reasonably proportional to the negative economic impact they are intended to address. Cash transfers grossly in excess of the amount needed to address the negative economic impact identified could be subject to recoupment.

Expenses to Improve Efficacy of Economic Relief Programs. These programs may include data analysis, targeted consumer outreach, improvements to data or technology infrastructure, and impact evaluations.

Small Businesses and Non-profits. Recipients may provide aid to small businesses and nonprofits to adopt safer operating procedures, weather period of closure, or to mitigate financial hardship resulting from the public health emergency, including:

- Loans and grants to mitigate financial hardship such as declines in revenue or the effect of periods of business closure. Examples include support for payroll and benefits costs; costs to retain employees; mortgage, rent, or utilities costs; and other operating costs.
- Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation tactics, such as physical plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing programs.
- Technical assistance, counseling, or other services to assist with business planning needs.

These services should respond to the negative economic impacts of COVID-19. Recipients can consider additional criteria to target assistance, such as businesses facing financial insecurity, those with substantial declines in gross receipts, or other economic harm due to the pandemic. They also may target businesses with less capacity to weather financial hardship, such as the smallest businesses, those with less access to credit, or those that serve disadvantaged communities. Recipients should consider local economic conditions and business data when establishing criteria.

Rehiring State, Local, and Tribal Government Staff. Eligible uses include payroll, covered benefits, and other costs associated with rehiring public sector staff, up to the pre-pandemic staffing level of government.

Aid to Affected Industries. Aid may be provided to tourism, travel, hospitality, and similarly affected industries to respond to the negative economic impacts of the pandemic on those industries. When considering aid to industries other than tourism, travel, and hospitality, recipients should consider the extent of the economic impact as compared to tourism, travel, and hospitality. Recipients also should consider whether impacts were caused by the COVID-19 pandemic, or longer-term economic or industrial trends unrelated to the pandemic. Aid may include assistance to implement COVID-19 mitigation and infection prevention measures, such as improvements to ventilation, physical barriers or partitions, signage to facilitate social distancing, provision of masks or PPE, or consultation with infection prevention professionals to develop safe reopening plans. Aid may be provided to support safe reopening of businesses that were closed during the public health emergency, as well as aid for planned expansion or upgrade of tourism, travel, and hospitality facilities delayed because of the pandemic.

Eligible Uses to Address Disparities in Economic Outcomes. Certain types of services will be presumed to be eligible uses when provided to communities disproportionately affected by the COVID-19 pandemic. Services will be presumed eligible if they are provided in a QCT, to families that live in a QCT, or when services are provided by a tribal government. Recipients also may provide these services to other populations, households, or geographic areas if they can show those groups or areas were disproportionately affected (either regarding public health or economically) by the COVID-19 public health emergency. Following is a nonexhaustive list of uses that address the disproportionate economic effects of the COVID-19 public health emergency.

- Building Stronger Communities through Investments in Housing and Neighborhoods. Services in this category include services to address homelessness such as supportive housing, affordable housing development, housing vouchers, residential counseling, and housing navigation assistance.
- Addressing Educational Disparities. This would include new, expanded, or enhanced early learning services, including pre-kindergarten, Head Start, or partnerships between pre-K programs and local education authorities, or administration of those services; providing assistance to high-poverty school districts; evidence-based educational services and practices, including tutoring, summer, after school, and other extended learning and enrichment programs; and evidence-based practices to address the social, emotional, and mental health needs of students.
- Promoting Healthy Childhood Environments. These services would include new or expanded high-quality childcare; home visiting programs to provide structured visits from health, parent educators, and social service professionals to pregnant women or families with young children; and enhanced services for child welfare-involved families and foster youth.

Uses Outside the Scope of this Category. Certain uses would not be within the scope of this eligible use category, although may be eligible under other eligible use categories. For example, a general infrastructure project typically would not be included unless it responded to a pandemic public health need or specific negative economic impact. Eligible uses also would not include contributions to rainy day funds, financial reserves or similar funds. They also would not include payment of interest or principal on outstanding debt instruments, including short-term revenue or tax anticipation notes, or other debt service costs. Fees or issuance costs associated with the issuance of new debt would not be a covered cost. The category of eligible uses would not include satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring plan in a judicial, administrative, or

regulatory proceeding, except to the extent the judgment or settlement requires the provision of services that would respond to the COVID-19 public health emergency.

Premium Pay

Funds may be used to provide premium pay to eligible workers performing essential work during the COVID-19 public health emergency or to provide grants to third-party employers with eligible workers performing essential work. Essential workers include staff at nursing homes, hospitals, and home care settings; workers at farms, food production facilities, grocery stores, and restaurants; janitors and sanitation workers; truck drivers, transit staff, and warehouse workers; public health and safety staff; childcare workers, educators, and other school staff; and social service and human services staff. Essential work is work involving regular in-person interactions or regular physical handling of items that also were handled by others. As such, a worker would not be engaged in essential work (and may not receive premium pay) for telework performed from a residence.

Premium pay may be up to \$13 per hour in addition to wages or remuneration the worker otherwise would receive in an aggregate amount not to exceed \$25,000 per eligible worker. In addition to providing premium pay directly, a recipient may provide a grant to an employer to provide premium pay to eligible workers providing essential work. A grant provided to an employer also may be for essential work performed by eligible workers pursuant to a contract. For example, if a municipality contracts with a third party to perform sanitation work, the third-party contractor could be eligible to receive a grant to provide premium pay for these eligible workers.

Premium pay or grants should prioritize compensation of those lower income eligible workers that perform essential work. If premium pay increased a worker's pay above 150% of the State's average annual wage for all occupations, or the county's average annual wage (whichever is higher), the State, local, or tribal government would have to provide Treasury and make publicly available a written justification of how the premium pay or grant was responsive to workers performing essential work during the public health emergency.

Premium must be entirely additive to a worker's regular rate of wages and other remuneration and cannot be used to reduce or substitute for a worker's normal earnings. Premium pay may be provided retrospectively for work performed at any time since the start of the COVID-19 public health emergency, but it must be in addition to remuneration or wages already received. That means employers may not reduce the worker's current pay and use Fiscal Recovery Funds to compensate themselves for premium pay previously provided to the worker. Essential workers who already have earned premium pay remain eligible for additional payments, and an essential worker may receive both retrospective and prospective premium pay.

Revenue Loss

Recipients may use payments from the Fiscal Recovery Funds for the provision of government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency. The reduction in revenue is measured relative to the revenue collected in the most recent full fiscal year before the emergency. The interim final rule establishes a definition of "general revenue" for purposes of calculating a loss in revenue and provides a methodology for calculating revenue lost because of the COVID-19 public health emergency.

“General revenue” is based largely on the components reported under “General Revenue from Own Sources” in the Census Bureau’s Annual Survey of State and Local Government Finances. In calculating revenue, recipients should sum across all revenue streams covered as general revenue. The definition excludes refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and revenue generated by utilities and insurance trusts. It includes intergovernmental transfers between State and local governments, but excludes intergovernmental transfers from the Federal government, including Federal transfers made via a State to a local government pursuant to the CRF or as part of the Fiscal Recovery Funds.

Calculation of Loss. Recipients will compute the extent of the reduction in revenue by comparing actual revenue to a counterfactual trend representing what could have been expected to occur in the absence of the pandemic. The counterfactual trend starts with the last full fiscal year before the COVID-19 public health emergency and then assumes growth at a constant rate in the subsequent years. To minimize the administrative burden on recipients (and taking into consideration the devastating effects of the COVID-19 public health emergency), any reduction in actual revenue relative to the counterfactual pre-pandemic trend will be presumed to have been due to the COVID-19 public health emergency. The counterfactual growth adjustment may be either 4.1% per year or the recipient’s average annual revenue growth over the three full fiscal years before the COVID-19 public health emergency, whichever is higher.

Recipients should calculate revenue loss as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023. (Upon receiving SLFRP payments, recipients may immediately calculate revenue loss for December 31, 2020.) To calculate the extent of the reduction of revenue, recipients should follow a four-step process:

1. Identify revenue collected in the most recent full fiscal year before the public health emergency (January 27, 2020), called the base year revenue. For the State of Michigan, this would be revenue collected in fiscal year (FY) 2018-19.
2. Estimate counterfactual revenue, which is **base year revenue * [(1 + growth adjustment)^(n/12)]** , where n is the number of months elapsed since the end of the base year to the calculation date.
3. Identify actual revenue, which equals revenue collected over the past 12 months as of the calculation date.
4. The extent of the reduction in revenue is equal to counterfactual revenue less actual revenue. If actual revenue exceeds counterfactual revenue, the extent of the reduction in revenue is set to zero for that calculation date.

Government services under this section can include maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services. Government services would not include interest or principal on any outstanding debt instrument, including, for example, short-term revenue or tax anticipation notes, or fees or issuance costs associated with the issuance of new debt. It also would not include satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring in a judicial, administrative, or regulatory proceeding, unless the judgment or settlement required the provision of government services. Replenishing rainy day funds or other financial reserve funds also would not be considered provision of a government service.

Investments in Infrastructure

Funds may be used to make necessary investments in water, sewer, and broadband infrastructure. Necessary investments are designed to provide an adequate minimum level of service and are unlikely to be made using private funds. They include projects that are required to maintain a level of service that, at least, meets applicable health-based standards, taking into account resilience to climate change, or establishes or improves broadband service to unserved or underserved populations to reach an adequate level to permit a household to work or attend school, and that are unlikely to be met with private sources of funds.

Water and Sewer Infrastructure. Eligible uses encompass the range of types or categories of projects that would be eligible to receive financial assistance through the EPA's Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF). The types of projects eligible under the CWSRF include projects to construct, improve, or repair wastewater treatment plants; control nonpoint sources of pollution; improve resilience of infrastructure to severe weather events; create green infrastructure; and protect water bodies from pollution. State programs established under the CWSRF have the flexibility to direct funding to their environmental needs, and each state also may have its own statutes, rules, and regulations that guide project eligibility. The primary use of DWSRF funds is to assist communities in making water infrastructure capital improvements, including the installation and replacement of failing treatment and distribution systems. States must give priority to projects that ensure compliance with applicable health and environmental safety requirements, address the most serious risks to human health, and assist systems most in need on a per household basis according to state affordability criteria.

Funds may be used for a broad range of projects that improve drinking water infrastructure, including building or upgrading facilities and transmission, distribution, and storage systems, including replacing lead service lines. In addition, they may be used to support the consolidation or establishment of drinking water systems. Recipients may use funds to construct publicly owned wastewater treatment infrastructure, manage and treat stormwater or subsurface drainage water, facilitate water reuse, and secure publicly owned treatment works. They also may be used for cybersecurity needs to protect water or sewer infrastructure.

Green infrastructure investments and projects to improve resilience to the effects of climate change are eligible under this section. Such projects could include rain gardens that provide water storage and filtration benefits, and green streets, in which vegetation, soil, and engineered systems are combined to direct and filter rainwater from impervious surfaces. In cases of natural disaster, funds may be used to provide relief, such as interconnecting water systems or rehabilitating existing wells during an extended drought.

Broadband Infrastructure. Eligible investments are those designed to provide services meeting adequate speeds and are provided to unserved and underserved households and businesses. They are expected to be designed to deliver, upon project completion, service that reliably meets or exceeds symmetrical upload and download speeds of 100 megabits per second (Mbps). In instances when it would not be practicable for a project to deliver those speeds because of the geography, topography, or excessive costs associated with the project, the project would be expected to deliver service that reliably meets or exceeds 100 Mbps download and between at least 20 Mbps and 100 Mbps upload speeds and be scalable to a minimum of 100 Mbps

symmetrical download and upload speeds. Recipients are encouraged to prioritize investments in fiber optic infrastructure where feasible.

Eligible projects are expected to focus on locations that are unserved or underserved, meaning they lack access to a wireline connection capable of delivering minimum speeds of at least 25 Mbps download and 3.0 Mbps upload. Recipients should avoid investing in locations that have existing agreements to build reliable wireline service with minimum speeds of at least 100 Mbps download and 20 Mbps upload by December 31, 2024.

Recipients are encouraged to prioritize projects that achieve last-mile connections, and prioritize support for broadband networks owned, operated by, or affiliated with local governments, nonprofits, and cooperatives. Assistance to households facing negative economic impacts due to COVID-19 also is an eligible use, including internet access or digital literacy assistance.

Transfers

Under ARPA, states, territories, tribal governments, and local governments are authorized to transfer Fiscal Recovery Funds to several specified entities, including special-purpose districts like fire, water, sewer, or mosquito abatement districts. The interim final rule allows a state, territory, or tribal government to transfer funds to other constituent units of government or private entities beyond those specified in ARPA. Also, local governments may transfer funds to other constituent units of government or to private entities.

The unit of government that receives the Federal award directly is referred to as the recipient. A transferee receiving a transfer from a recipient is referred to as a subrecipient. Subrecipients are entities that receive a subaward from a recipient to carry out a program or project on behalf of the recipient with the recipient's Federal award funding. The recipient remains responsible for monitoring and overseeing the subrecipient's use of Fiscal Recovery Funds and other activities related to the award to ensure that the subrecipient complies with the statutory and regulatory requirements and the terms and conditions of the award. Recipients also remain responsible for reporting to Treasury on their subrecipients' use of payments from the Fiscal Recovery Funds for the duration of the award.

Transfer must qualify as an eligible use of funds for the recipient. The subrecipient must abide by the restrictions on use applicable to the recipient. For example, if a county transferred funds to a town within its borders to respond to the public health emergency, the town would be bound by the eligible use requirements applicable to the county in carrying out the county's goals. This also means that county A may not transfer funds to county B for use in county B because such a use would not be an eligible use in county A.

The Act separately allows transfers by a local government to its state or territory. This type of transfer will not make the State a subrecipient of the local government, and any funds received in this manner by the State may be used for any purpose permitted under the Act for Fiscal Recovery Funds. The transfer will be considered a partial cancellation of the award for the local government and a corresponding increase in the award for the State. The local government must provide notice to Treasury of such a transfer, otherwise it will remain legally obligated under the award and responsible for ensuring that the awarded funds are used in accordance with ARPA and for reporting those uses to Treasury.

Restrictions on Use

Deposit into Pension Funds

"Deposit" in this context is interpreted to refer to an extraordinary payment into a pension fund for the purpose of reducing an accrued, unfunded liability. Specifically, funds are not permitted to be used to make a deposit into a pension fund if the payment reduces a liability incurred before the start of the COVID-19 public health emergency and the payment occurs outside the recipient's regular timing for making such payments.

A deposit is considered distinct from a "payroll contribution", which occurs when employers make payments into pension funds on regular intervals, with contribution amounts based on a pre-determined percentage of employees' wages and salaries. A payroll contribution is not considered a deposit, for these purposes. Thus, if an employee's wages and salary are an eligible use of Fiscal Recovery Funds, the employee's covered benefits also would be an eligible use. Covered benefits include costs of all types of leave, employee insurance, retirement, unemployment benefit plans, workers' compensation insurance, and Federal Insurance Contributions Act (FICA) taxes, which includes Social Security and Medicare taxes.

Offset a Reduction in Net Tax Revenue

States and territories are prohibited from using Fiscal Recovery Funds to directly or indirectly offset a reduction in net tax revenue. If a state or territory does use funds to offset a reduction in net tax revenue, ARPA requires the state or territory to repay an amount equal to the lesser of 1) the amount of the applicable reduction attributable to the impermissible offset, or 2) the amount received by the state or territory under ARPA. The interim final rule establishes a framework to determine the cost of changes in law, regulation, or interpretation that reduce tax revenue and to identify the value of sources of funds that will offset any reduction. If enough funds from other sources cannot be identified to offset the full cost of the reduction in net tax revenue resulting from changes in law, regulation, or interpretation, the remaining amount not covered by these sources will be considered to have been offset by Fiscal Recovery Funds. The rule recognizes three sources of funds that may offset a net tax reduction: organic growth, increases in revenue, and certain cuts in spending.

First, each recipient must identify the changes in law, regulation, or interpretation that will result in a reduction in net tax revenue (referred to as a covered change), as it would in the ordinary course of its budgeting process. The sum of these values in the year for which the recipient is reporting is the amount it needs to "pay for" with sources other than Fiscal Recovery Funds. The reporting year is a single year within the covered period (March 3, 2021, through December 31, 2024) that aligns with the recipient's fiscal year. For fiscal years ending in 2021 or 2025, the reporting year refers to the portion of the fiscal year falling within the covered period. For example, for the State of Michigan, the reporting year for FY 2020-21 would be the period from March 3, 2021, through September 30, 2021. "Tax revenue" for purposes of the rule is based on the Census Bureau's definition of taxes used for the Annual Survey of State Government Finances. It does not include revenue taxed and collected by a different unit of government.

"Covered change" refers to a change in law, regulation, or administrative interpretation. It includes any final legislative or regulatory action, a new or changed administrative interpretation, and the phase-in or taking effect of any statute or rule that was not prescribed before the start of the covered period. Changed administrative interpretations does not include corrections to replace

previously inaccurate interpretations; only the changes within the control of the State or territory would be considered covered changes. Also, the term does not include a change in rate that is triggered automatically and based on statutory or regulatory criteria in effect before the covered period (e.g. the "income tax trigger" that provides for an automatic reduction in the State individual income tax rate if certain economic criteria are satisfied). The offset provision would apply only to actions for which the change in policy occurred during the covered period. It would exclude regulations or other actions that implemented a change or law substantively enacted before March 3, 2021. Finally, income tax changes that simply conform with recent changes in Federal law are permissible under the offset provision. Changes would include laws to conform to recent changes in Federal taxation of unemployment insurance benefits and taxation of loan forgiveness under the Paycheck Protection Program.

The value of covered changes may be reported based on estimates produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient's existing approach for measuring the effects of fiscal policies and that measures relative to a current law baseline. Covered changes also may be reported based on actual values using a statistical methodology to isolate year-over-year revenue attributable to the covered change, relative to the current law baseline before the change. Estimation approaches should not use dynamic methodologies that incorporate the projected effects of macroeconomic growth, as that growth is accounted for separately in the framework. Where possible, reporting should be produced by the agency (or agencies) responsible for estimating the costs and effects of fiscal policy changes.

Second, the recipient must determine whether the sum of the tax changes is greater than the de minimis level. If the total value of changes is below the level, the recipient does not need to identify a sources of funding to pay for revenue-reducing changes and will not be subject to recoupment. The de minimis level is calculated at 1.0% of the recipient's baseline revenue.

Third, the recipient must compare the amount of actual tax revenue recorded in the year for which it is reporting to the baseline revenue amount, which is the amount of tax revenue received for the fiscal year ending in 2019, adjusted annually for inflation. Inflation will be calculated using the Bureau of Economic Analysis's Implicit Price Deflator. If actual tax revenue is greater than the baseline tax revenue, the recipient will not be considered to have violated the offset provision because there will not have been a reduction in net tax revenue.

Fourth, if the actual tax revenue were less than the baseline amount, the recipient must identify any sources of funds that could have been used to permissibly offset the total value of covered tax changes other than Fiscal Recovery Funds. These sources are: 1) tax changes that would increase any source of general fund revenue, such as a change that would increase a tax rate, and 2) spending cuts in areas not being replaced by Fiscal Recovery Funds.

As when valuing covered changes that reduce tax revenue, the value of revenue-raising changes may be reported based on estimated values produced by a budget model or based on actual values using a statistical model to isolate the change in year-over-year revenue attributable to the change. Also, as with revenue reduction values, estimates should not use dynamic scoring methodologies, and reporting should be produced by the agency (or agencies) responsible for estimating the effects of fiscal policy changes.

Covered spending cuts must be reductions in government outlays not in an area in which the recipient has spent Fiscal Recovery Funds. The rule considers the department, agency, or authority from which spending has been cut and whether the recipient has spent Fiscal Recovery

Funds on that same department, agency, or authority. If they have not spent any Fiscal Recovery Funds in a department, agency, or authority, the full amount of the reduction in spending counts as a covered spending cut, up to the net reduction in total spending. Otherwise, only reductions in spending greater than the amount of Fiscal Recovery Funds spent on the department, agency, or authority would count.

To calculate the amount of spending cuts that are available to offset a reduction in tax revenue, the recipient government first must determine if there has been a reduction in total net spending, excluding Fiscal Recovery Funds. A net reduction in total spending is the difference between total spending in each reporting year, excluding Fiscal Recovery Funds spent, and total spending in the fiscal year ending in 2019, adjusted for inflation. Where possible, reporting should be produced by the agency (or agencies) responsible for estimating the costs and effects of fiscal policy changes. Treasury will monitor changes in spending throughout the covered period. If a spending cut is subsequently replaced with Fiscal Recovery Funds and used to indirectly offset a reduction in net tax revenue resulting from a covered change, those amounts may be subject to recoupment.

The recipient then will calculate the amount of revenue reduction after applying the sources of offsetting funding to determine how much of the tax change has not been "paid for". The recipient then will compare that amount to the difference between the baseline and actual tax revenue. The recipient will not be required to repay any amount that is greater than the actual tax revenue shortfall relative to the baseline. Any amount greater than that difference will be assumed to have been offset by organic revenue growth.

For example, say that baseline revenue is \$500 million more than actual revenue collected in a covered year. Furthermore, say the covered changes in that year result in a \$1.0 billion net revenue reduction. If, after adding back offsetting sources, the remaining reduction is \$350 million, the full \$350 million would be subject to recoupment by Treasury, as that total is less than the \$500 million revenue loss compared to baseline. If, however, after adding back the offsetting sources, the remaining reduction is \$700 million, only \$500 million of that amount would be subject to recoupment. The other \$200 million would be assumed to have been offset by organic revenue growth.

If any amount is subject to recoupment, Treasury will provide notice to the recipient of the amount. A recipient government may request reconsideration of any amounts identified as subject to recoupment. Amounts are calculated on an annual basis. Thus, amounts recouped in one year cannot be returned if the State subsequently reports an increase in tax revenue.

Each year, the State will have to report to Treasury the following items (in addition to reporting required on eligible uses):

- Actual net tax revenue for the reporting year.
- Each revenue-reducing change made to date during the covered period and the in-year value of each change.
- Each revenue-raising change made to date during the covered period and the in-year value of each change.
- Each covered spending cut made to date during the covered period, the in-year value of each cut, and documentation demonstrating that each spending cut is covered as prescribed under the interim final rule.

Treasury will provide additional guidance and instructions on reporting at a later date.

Other Restrictions on Use

Payments from Fiscal Recovery Funds may not be used as non-Federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements (e.g., State match for Medicaid). Also, payments are subject to the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including the cost principles and restrictions general provisions for selected items of cost.

Other Provisions

Timeline for Use of Fiscal Recovery Funds

Payments may be used only to cover costs incurred beginning on March 3, 2021, through December 31, 2024. The rule requires that funds be obligated by that date. It adopts a definition of "obligation" that is based on the definition used for purposes of the Uniform Guidance. Projects will need to be completed by December 31, 2026.

Payments in Tranches to Local Governments and Certain States

The Act requires that payments to local governments be made in two tranches, with the second tranche being paid 12 months after the first payments. The Act also allows Treasury to withhold up to 50% of a state's payment for up to 12 months from the date on which the State provides its certification. Treasury has determined it will withhold 50% of the amount of Fiscal Recovery Funds to all states other than those with an unemployment rate that is 2.0 percentage points or more above its February 2020 level. The remainder will be paid 12 months from the date of initial certification, subject to the requirements below. Michigan's unemployment rate in February 2020 was 3.7% and the rate in March 2021 (the most recent data available as of the rule) it was 5.1%, or 1.4 percentage points higher. Thus, Michigan will receive its Fiscal Recovery Fund payment in two equal tranches.

To receive the amount withheld, the State must submit to Treasury at least 30 days before the date referenced above (12 months from the date of initial certification) a certification that the State requires the payment to carry out activities specified in ARPA and will use the funds in compliance with the Act, along with any reports required to be filed by that date.

Nonentitlement Units of Government (NEUs)

The Act requires the Fiscal Recovery Funds for NEUs to be distributed to the State and for the State to distribute those funds to the NEUs based on population within 30 days (unless granted an extension). The State may not place additional conditions or requirements on distributions to NEUs beyond those already required by ARPA and Treasury's implementing regulations and guidance. The State also is not permitted to offset any debt owed by the NEU against the NEU's distribution, and the State may not provide funding on a reimbursement basis (funds must be distributed within the statutory timeframe).

The State is responsible for complying with the requirement that distributions to NEUs not exceed 75% of the NEUs most recent budget. The most recent budget is defined as the NEU's most recent annual total operating budget, including its general fund and other funds, as of January 27,

2020. Amounts in excess of the cap must be returned to Treasury by the State. The State may rely on a certified top-line budget total from each NEU. The total allocation and distribution to the NEU, including the sum of both the first and second tranches of funding, cannot exceed the 75% cap. The State must permit NEUs without formal budgets as of January 27, 2020, to self-certify their most recent annual expenditures as of January 27, 2020, for the purpose of calculating the cap.

Please contact me at rbergan@senate.michigan.gov if you have any questions.

/mw

Attachments

c: Kathryn Summers, Director
David Zin, Chief Economist

Table 1

State and Local Fiscal Recovery Funds Allocation (Thousands of Dollars)	
	Allocation
Michigan	\$6,540,417.6
Metropolitan Cities	1,822,870.5
Counties	1,939,829.9
Non-Entitlement Local Units ¹	644,291.5
Total	\$10,947,409.5

¹Final allocations for individual NEUs have not yet been released.
Source: United States Treasury allocation amounts

Table 2

Local Fiscal Recovery Funds – Metropolitan Cities (Thousands of Dollars)			
City	Allocation	County	Allocation
Ann Arbor	\$24,182.6	Muskegon Hts	10,684.8
Battle Creek	30,545.3	Niles	7,031.7
Bay City	31,076.6	Norton Shores	3,562.3
Benton Harbor	9,825.8	Novi	4,996.4
Canton Twp	9,186.4	Pontiac	37,718.0
Clinton Twp	14,816.2	Port Huron	17,959.9
Dearborn	47,212.8	Portage	5,655.2
Dearborn Heights	24,314.5	Redford	21,962.8
Detroit	826,675.3	Rochester Hills	6,195.0
East Lansing	12,170.1	Roseville	14,393.3
Farmington Hills	8,911.8	Royal Oak	28,107.5
Flint	94,726.7	Saginaw	52,089.2
Georgetown charter township	5,076.9	Shelby charter township	8,374.1
Grand Rapids	92,279.5	Southfield	9,819.6
Holland	8,453.5	St Clair Shores	21,247.4
Jackson	31,444.8	Sterling Heights	19,837.3
Kalamazoo	38,872.9	Taylor	11,593.2
Kentwood	7,899.6	Troy	8,181.5
Lansing	49,924.7	Warren	27,318.4
Lincoln Park	19,146.5	Waterford Township	9,280.0
Livonia	8,910.7	West Bloomfield charter township	5,807.9
Macomb township	7,210.9	Westland	25,932.0
Midland	5,376.9	Wyoming	13,155.8
Monroe	11,405.5	Ypsilanti charter township	9,439.0
Muskegon	22,881.9		
Total			\$1,822,870.5

Source: United State Treasury allocation amounts

Table 3

Local Fiscal Recovery Funds – Counties (Thousands of Dollars)			
County	Allocation	County	Allocation
Alcona.....	\$2,021.0	Lake.....	2,302.3
Alger.....	1,769.1	Lapeer.....	17,016.6
Allegan.....	22,935.9	Leelanau.....	4,226.8
Alpena.....	5,517.3	Lenawee.....	19,123.0
Antrim.....	4,530.4	Livingston.....	37,292.8
Arenac.....	2,890.8	Luce.....	1,209.9
Baraga.....	1,594.5	Mackinac.....	2,097.6
Barry.....	11,955.4	Macomb.....	169,758.8
Bay.....	20,031.0	Manistee.....	4,770.1
Benzie.....	3,450.8	Marquette.....	12,955.5
Berrien.....	29,796.3	Mason.....	5,660.9
Branch.....	8,452.7	Mecosta.....	8,440.2
Calhoun.....	26,058.8	Menominee.....	4,424.7
Cass.....	10,059.0	Midland.....	16,152.1
Charlevoix.....	5,078.0	Missaukee.....	2,936.5
Cheboygan.....	4,909.6	Monroe.....	29,232.9
Chippewa.....	7,254.6	Montcalm.....	12,409.5
Clare.....	6,011.7	Montmorency.....	1,811.9
Clinton.....	15,460.4	Muskegon.....	33,713.2
Crawford.....	2,725.0	Newaygo.....	9,513.8
Delta.....	6,950.6	Oakland.....	244,270.9
Dickinson.....	4,902.4	Oceana.....	5,140.9
Eaton.....	21,418.3	Ogemaw.....	4,078.4
Emmet.....	6,490.5	Ontonagon.....	1,111.0
Genesee.....	78,824.4	Osceola.....	4,556.8
Gladwin.....	4,943.2	Oscoda.....	1,600.7
Gogebic.....	2,714.5	Otsego.....	4,791.5
Grand Traverse.....	18,081.3	Ottawa.....	56,684.6
Gratiot.....	7,907.6	Presque Isle.....	2,445.8
Hillsdale.....	8,858.2	Roscommon.....	4,665.4
Houghton.....	6,931.2	Saginaw.....	37,010.0
Huron.....	6,017.7	St. Clair.....	7,996.8
Ingham.....	56,796.4	St. Joseph.....	1,572.2
Ionia.....	12,566.6	Sanilac.....	13,231.9
Iosco.....	4,880.6	Schoolcraft.....	30,908.7
Iron.....	2,149.4	Shiawassee.....	11,841.5
Isabella.....	13,571.8	Tuscola.....	10,148.0
Jackson.....	30,788.7	Van Buren.....	14,699.4
Kalamazoo.....	51,486.0	Washtenaw.....	71,402.2
Kalkaska.....	3,503.7	Wayne.....	339,789.4
Kent.....	127,605.8	Wexford.....	6,532.4
Keweenaw.....	411.0		
Total.....			\$1,939,829.9
Source: United State Treasury allocation amounts			

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Alcona Township	Alcona	\$95,248	Hopkins Village	Allegan	\$63,534
Caledonia Township	Alcona	\$116,182	Martin Village	Allegan	\$42,809
Curtis Township	Alcona	\$123,509	Alpena Township	Alpena	\$915,536
Greenbush Township	Alcona	\$139,733	Green Township	Alpena	\$124,451
Gustin Township	Alcona	\$65,209	Long Rapids Township	Alpena	\$102,575
Harrisville Township	Alcona	\$134,290	Maple Ridge Township	Alpena	\$172,180
Hawes Township	Alcona	\$91,794	Ossineke Township	Alpena	\$167,365
Haynes Township	Alcona	\$71,175	Sanborn Township	Alpena	\$211,954
Mikado Township	Alcona	\$94,411	Wellington Township	Alpena	\$31,087
Millen Township	Alcona	\$40,611	Wilson Township	Alpena	\$205,255
Mitchell Township	Alcona	\$35,169	Alpena City	Alpena	\$1,042,080
Harrisville City	Alcona	\$48,880	Banks Township	Antrim	\$130,312
Lincoln Village	Alcona	\$32,866	Central Lake Township	Antrim	\$128,742
Au Train Township	Alger	\$112,414	Chestonia Township	Antrim	\$53,276
Burt Township	Alger	\$51,392	Custer Township	Antrim	\$117,543
Grand Island Township	Alger	\$4,605	Echo Township	Antrim	\$90,120
Limestone Township	Alger	\$43,333	Elk Rapids Township	Antrim	\$102,261
Mathias Township	Alger	\$54,323	Forest Home Township	Antrim	\$128,010
Munising Township	Alger	\$303,015	Helena Township	Antrim	\$103,203
Onota Township	Alger	\$34,645	Jordan Township	Antrim	\$103,099
Rock River Township	Alger	\$97,551	Kearney Township	Antrim	\$120,055
Munising City	Alger	\$230,585	Mancelona Township	Antrim	\$314,529
Chatham Village	Alger	\$21,457	Milton Township	Antrim	\$228,282
Allegan Township	Allegan	\$491,733	Star Township	Antrim	\$96,504
Casco Township	Allegan	\$322,798	Torch Lake Township	Antrim	\$123,404
Cheshire Township	Allegan	\$240,005	Warner Township	Antrim	\$43,751
Clyde Township	Allegan	\$224,828	Bellaire Village	Antrim	\$111,577
Dorr Township	Allegan	\$826,568	Central Lake Village	Antrim	\$98,284
Fillmore Township	Allegan	\$289,827	Elk Rapids Village	Antrim	\$169,040
Ganges Township	Allegan	\$279,360	Ellsworth Village	Antrim	\$36,320
Gun Plain Township	Allegan	\$641,723	Mancelona Village	Antrim	\$142,977
Heath Township	Allegan	\$385,808	Adams Township	Arenac	\$55,160
Hopkins Township	Allegan	\$220,537	Arenac Township	Arenac	\$87,817
Laketown Township	Allegan	\$622,778	Au Gres Township	Arenac	\$92,318
Lee Township	Allegan	\$431,548	Clayton Township	Arenac	\$109,274
Leighton Township	Allegan	\$624,453	Deep River Township	Arenac	\$160,352
Manlius Township	Allegan	\$336,509	Lincoln Township	Arenac	\$92,946
Martin Township	Allegan	\$245,029	Mason Township	Arenac	\$73,687
Monterey Township	Allegan	\$257,275	Moffatt Township	Arenac	\$115,659
Otsego Township	Allegan	\$612,939	Sims Township	Arenac	\$108,227
Overisel Township	Allegan	\$316,308	Standish Township	Arenac	\$186,101
Salem Township	Allegan	\$525,750	Turner Township	Arenac	\$35,692
Saugatuck Township	Allegan	\$351,686	Whitney Township	Arenac	\$98,388
Trowbridge Township	Allegan	\$268,998	Au Gres City	Arenac	\$86,770
Valley Township	Allegan	\$233,097	Omer City	Arenac	\$30,249
Watson Township	Allegan	\$229,224	Standish City	Arenac	\$144,652
Wayland Township	Allegan	\$360,165	Sterling Village	Arenac	\$52,230
Allegan City	Allegan	\$525,436	Turner Village	Arenac	\$10,676
Douglas City	Allegan	\$140,779	Twining Village	Arenac	\$17,584
Fennville City	Allegan	\$149,571	Arvon Township	Baraga	\$44,798
Otsego City	Allegan	\$418,046	Baraga Township	Baraga	\$167,470
Plainwell City	Allegan	\$395,333	Covington Township	Baraga	\$45,531
Saugatuck City	Allegan	\$100,482	L'Anse Township	Baraga	\$176,576
Wayland City	Allegan	\$442,225	Spurr Township	Baraga	\$28,365

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Baraga Village	Baraga	\$203,685	Beulah Village	Benzie	\$36,111
L'Anse Village	Baraga	\$192,799	Elberta Village	Benzie	\$38,832
Assyria Township	Barry	\$216,350	Honor Village	Benzie	\$34,645
Baltimore Township	Barry	\$204,836	Lake Ann Village	Benzie	\$28,365
Barry Township	Barry	\$367,910	Thompsonville Village	Benzie	\$47,415
Carlton Township	Barry	\$255,287	Bainbridge Township	Berrien	\$293,386
Castleton Township	Barry	\$213,210	Baroda Township	Berrien	\$195,102
Hastings Charter Township	Barry	\$320,390	Benton Charter Township	Berrien	\$1,496,760
Hope Township	Barry	\$346,034	Berrien Township	Berrien	\$481,161
Irving Township	Barry	\$308,563	Bertrand Township	Berrien	\$272,348
Johnstown Township	Barry	\$328,031	Buchanan Township	Berrien	\$368,015
Maple Grove Township	Barry	\$165,586	Chikaming Township	Berrien	\$322,379
Orangeville Township	Barry	\$363,095	Coloma Charter Township	Berrien	\$515,597
Prairieville Township	Barry	\$368,433	Galien Township	Berrien	\$92,213
Rutland Charter Township	Barry	\$423,280	Hagar Township	Berrien	\$371,050
Thornapple Township	Barry	\$514,551	Lake Charter Township	Berrien	\$314,424
Woodland Township	Barry	\$176,157	Lincoln Charter Township	Berrien	\$1,409,676
Yankee Springs Township	Barry	\$466,508	New Buffalo Township	Berrien	\$206,511
Hastings City	Barry	\$765,127	Niles Township	Berrien	\$1,444,531
Freeport Village	Barry	\$52,334	Oronoko Charter Township	Berrien	\$753,614
Middleville Village	Barry	\$363,723	Pipestone Township	Berrien	\$214,571
Nashville Village	Barry	\$176,262	Royalton Township	Berrien	\$500,420
Woodland Village	Barry	\$46,682	St Joseph Charter Township	Berrien	\$925,689
Bangor Charter Township	Bay	\$1,459,708	Sodus Township	Berrien	\$204,208
Beaver Township	Bay	\$291,502	Three Oaks Township	Berrien	\$96,400
Frankenlust Township	Bay	\$366,235	Watervliet Township	Berrien	\$323,426
Fraser Township	Bay	\$317,355	Weesaw Township	Berrien	\$198,242
Garfield Township	Bay	\$176,681	Bridgman City	Berrien	\$231,527
Gibson Township	Bay	\$122,881	Buchanan City	Berrien	\$446,202
Hampton Charter Township	Bay	\$982,105	Coloma City	Berrien	\$147,687
Kawkawlin Township	Bay	\$487,755	New Buffalo City	Berrien	\$195,521
Merritt Township	Bay	\$143,291	St Joseph City	Berrien	\$870,528
Monitor Charter Township	Bay	\$1,094,414	Watervliet City	Berrien	\$172,284
Mount Forest Township	Bay	\$143,291	Baroda Village	Berrien	\$92,318
Pinconning Township	Bay	\$246,076	Berrien Springs Village	Berrien	\$180,763
Portsmouth Charter Township	Bay	\$330,229	Eau Claire Village	Berrien	\$62,487
Williams Charter Township	Bay	\$501,990	Galien Village	Berrien	\$55,370
Auburn City	Bay	\$218,025	Grand Beach Village	Berrien	\$29,412
Essexville City	Bay	\$343,104	Michiana Village	Berrien	\$18,945
Pinconning City	Bay	\$128,742	Shoreham Village	Berrien	\$87,084
Almira Township	Benzie	\$358,908	Stevensville Village	Berrien	\$118,171
Benzonia Township	Benzie	\$198,556	Three Oaks Village	Berrien	\$161,713
Blaine Township	Benzie	\$58,510	Alganssee Township	Branch	\$204,941
Colfax Township	Benzie	\$53,800	Batavia Township	Branch	\$139,000
Crystal Lake Township	Benzie	\$101,005	Bethel Township	Branch	\$149,257
Gilmore Township	Benzie	\$47,729	Bronson Township	Branch	\$140,047
Homestead Township	Benzie	\$216,978	Butler Township	Branch	\$151,246
Inland Township	Benzie	\$220,746	California Township	Branch	\$107,599
Joyfield Township	Benzie	\$85,514	Coldwater Township	Branch	\$359,013
Lake Township	Benzie	\$80,176	Gilead Township	Branch	\$68,453
Platte Township	Benzie	\$37,471	Girard Township	Branch	\$184,321
Weldon Township	Benzie	\$26,795	Kinderhook Township	Branch	\$156,270
Frankfort City	Benzie	\$135,022	Matteson Township	Branch	\$125,184
Benzonia Village	Benzie	\$52,962	Noble Township	Branch	\$53,590

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Ovid Township	Branch	\$240,947	Vandalia Village	Cass	\$29,517
Quincy Township	Branch	\$272,452	Bay Township	Charlevoix	\$117,752
Sherwood Township	Branch	\$186,519	Boyne Valley Township	Charlevoix	\$94,411
Union Township	Branch	\$135,022	Chandler Township	Charlevoix	\$27,109
Bronson City	Branch	\$241,052	Charlevoix Township	Charlevoix	\$173,331
Coldwater City	Branch	\$1,278,526	Evangeline Township	Charlevoix	\$74,629
Quincy Village	Branch	\$169,249	Eveline Township	Charlevoix	\$154,909
Sherwood Village	Branch	\$32,133	Hayes Township	Charlevoix	\$201,487
Union City Village	Branch	\$163,702	Hudson Township	Charlevoix	\$71,279
Albion Township	Calhoun	\$115,973	Marion Township	Charlevoix	\$199,184
Athens Township	Calhoun	\$159,201	Melrose Township	Charlevoix	\$147,269
Bedford Charter Township	Calhoun	\$994,456	Norwood Township	Charlevoix	\$75,780
Burlington Township	Calhoun	\$168,621	Peaine Township	Charlevoix	\$30,563
Clarence Township	Calhoun	\$205,150	South Arm Township	Charlevoix	\$196,777
Clarendon Township	Calhoun	\$121,625	St James Township	Charlevoix	\$38,099
Convis Township	Calhoun	\$171,866	Wilson Township	Charlevoix	\$206,197
Eckford Township	Calhoun	\$132,301	Boyne City City	Charlevoix	\$390,309
Emmett Charter Township	Calhoun	\$1,216,981	Charlevoix City	Charlevoix	\$260,415
Fredonia Township	Calhoun	\$168,621	East Jordan City	Charlevoix	\$245,762
Homer Township	Calhoun	\$142,245	Boyne Falls Village	Charlevoix	\$31,087
Lee Township	Calhoun	\$126,649	Aloha Township	Cheboygan	\$95,876
Leroy Township	Calhoun	\$391,670	Beaugrand Township	Cheboygan	\$119,113
Marengo Township	Calhoun	\$233,620	Benton Township	Cheboygan	\$324,473
Marshall Township	Calhoun	\$326,671	Burt Township	Cheboygan	\$68,453
Newton Township	Calhoun	\$268,684	Ellis Township	Cheboygan	\$60,603
Pennfield Charter Township	Calhoun	\$917,315	Forest Township	Cheboygan	\$106,239
Sheridan Township	Calhoun	\$200,231	Grant Township	Cheboygan	\$85,619
Tekonsha Township	Calhoun	\$95,039	Hebron Township	Cheboygan	\$27,214
Albion City	Calhoun	\$879,425	Inverness Township	Cheboygan	\$229,329
Marshall City	Calhoun	\$728,912	Koehler Township	Cheboygan	\$130,836
Springfield City	Calhoun	\$544,067	Mackinaw Township	Cheboygan	\$24,492
Athens Village	Calhoun	\$104,250	Mentor Township	Cheboygan	\$82,688
Burlington Village	Calhoun	\$29,098	Mullett Township	Cheboygan	\$132,406
Homer Village	Calhoun	\$172,180	Munro Township	Cheboygan	\$57,568
Tekonsha Village	Calhoun	\$75,885	Nunda Township	Cheboygan	\$88,236
Calvin Township	Cass	\$215,827	Tuscarora Township	Cheboygan	\$305,214
Howard Township	Cass	\$638,792	Walker Township	Cheboygan	\$33,494
Jefferson Township	Cass	\$267,847	Waverly Township	Cheboygan	\$46,054
LaGrange Township	Cass	\$176,471	Wilmot Township	Cheboygan	\$82,898
Marcellus Township	Cass	\$137,953	Cheboygan City	Cheboygan	\$490,477
Mason Township	Cass	\$315,157	Mackinaw City Village	Cheboygan	\$83,212
Milton Township	Cass	\$411,138	Wolverine Village	Cheboygan	\$24,492
Newberg Township	Cass	\$170,924	Bay Mills Township	Chippewa	\$151,455
Ontwa Township	Cass	\$560,814	Bruce Township	Chippewa	\$217,083
Penn Township	Cass	\$150,409	Chippewa Township	Chippewa	\$21,876
Pokagon Township	Cass	\$206,720	Dafter Township	Chippewa	\$130,417
Porter Township	Cass	\$401,613	Detour Township	Chippewa	\$49,508
Silver Creek Township	Cass	\$330,334	Drummond Township	Chippewa	\$108,751
Volinia Township	Cass	\$113,879	Hulbert Township	Chippewa	\$17,166
Wayne Township	Cass	\$273,080	Kinross Charter Township	Chippewa	\$780,199
Dowagiac City	Cass	\$593,366	Pickford Township	Chippewa	\$164,644
Cassopolis Village	Cass	\$177,832	Raber Township	Chippewa	\$66,465
Edwardsburg Village	Cass	\$129,580	Rudyard Township	Chippewa	\$140,361
Marcellus Village	Cass	\$119,217	Soo Township	Chippewa	\$321,437

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Sugar Island Township	Chippewa	\$66,883	South Branch Township	Crawford	\$209,128
Superior Township	Chippewa	\$136,906	Grayling City	Crawford	\$193,741
Trout Lake Township	Chippewa	\$39,251	Baldwin Township	Delta	\$77,769
Whitefish Township	Chippewa	\$59,033	Bark River Township	Delta	\$159,934
Sault Ste Marie City	Chippewa	\$1,404,652	Bay de Noc Township	Delta	\$31,087
De Tour Village Village	Chippewa	\$33,180	Brampton Township	Delta	\$107,704
Arthur Township	Clare	\$67,930	Cornell Township	Delta	\$60,289
Franklin Township	Clare	\$87,084	Ensign Township	Delta	\$75,675
Freeman Township	Clare	\$121,102	Escanaba Township	Delta	\$354,303
Frost Township	Clare	\$110,425	Fairbanks Township	Delta	\$28,679
Garfield Township	Clare	\$198,242	Ford River Township	Delta	\$209,546
Grant Township	Clare	\$349,488	Garden Township	Delta	\$54,218
Greenwood Township	Clare	\$109,169	Maple Ridge Township	Delta	\$78,083
Hamilton Township	Clare	\$189,869	Masonville Township	Delta	\$175,843
Hatton Township	Clare	\$98,493	Nahma Township	Delta	\$50,032
Hayes Township	Clare	\$488,279	Wells Township	Delta	\$495,710
Lincoln Township	Clare	\$188,927	Escanaba City	Delta	\$1,272,770
Redding Township	Clare	\$56,102	Gladstone City	Delta	\$491,733
Sheridan Township	Clare	\$167,260	Garden Village	Delta	\$22,085
Summerfield Township	Clare	\$48,462	Breen Township	Dickinson	\$50,869
Surrey Township	Clare	\$287,106	Breitung Charter Township	Dickinson	\$593,575
Winterfield Township	Clare	\$48,148	Felch Township	Dickinson	\$76,408
Clare City	Clare	\$322,065	Norway Township	Dickinson	\$149,153
Harrison City	Clare	\$216,978	Sagola Township	Dickinson	\$112,623
Farwell Village	Clare	\$91,166	Waucedah Township	Dickinson	\$81,432
Bath Charter Township	Clinton	\$1,361,110	West Branch Township	Dickinson	\$6,803
Bengal Township	Clinton	\$125,916	Iron Mountain City	Dickinson	\$765,022
Bingham Township	Clinton	\$308,877	Kingsford City	Dickinson	\$518,214
Dallas Township	Clinton	\$122,567	Norway City	Dickinson	\$287,629
DeWitt Charter Township	Clinton	\$1,633,667	Bellevue Township	Eaton	\$199,289
Duplain Township	Clinton	\$148,211	Benton Township	Eaton	\$297,887
Eagle Township	Clinton	\$273,185	Brookfield Township	Eaton	\$164,120
Essex Township	Clinton	\$131,673	Carmel Township	Eaton	\$303,853
Greenbush Township	Clinton	\$233,620	Chester Township	Eaton	\$186,101
Lebanon Township	Clinton	\$59,347	Delta Charter Township	Eaton	\$3,496,767
Olive Township	Clinton	\$263,346	Eaton Rapids Township	Eaton	\$441,178
Ovid Township	Clinton	\$233,097	Eaton Township	Eaton	\$433,537
Riley Township	Clinton	\$215,617	Hamlin Township	Eaton	\$358,908
Victor Township	Clinton	\$368,538	Kalamo Township	Eaton	\$196,672
Watertown Charter Township	Clinton	\$573,793	Oneida Charter Township	Eaton	\$410,196
Westphalia Township	Clinton	\$153,025	Roxand Township	Eaton	\$138,267
DeWitt City	Clinton	\$503,246	Sunfield Township	Eaton	\$151,351
Ovid City	Clinton	\$168,830	Vermontville Township	Eaton	\$138,477
St Johns City	Clinton	\$831,592	Walton Township	Eaton	\$242,726
Eagle Village	Clinton	\$12,560	Windsor Charter Township	Eaton	\$602,891
Elsie Village	Clinton	\$102,366	Charlotte City	Eaton	\$951,437
Fowler Village	Clinton	\$127,905	Eaton Rapids City	Eaton	\$548,987
Maple Rapids Village	Clinton	\$71,279	Grand Ledge City	Eaton	\$826,463
Westphalia Village	Clinton	\$97,656	Olivet City	Eaton	\$184,426
Beaver Creek Township	Crawford	\$180,135	Potterville City	Eaton	\$288,048
Frederic Township	Crawford	\$144,966	Bellevue Village	Eaton	\$136,383
Grayling Charter Township	Crawford	\$607,078	Dimondale Village	Eaton	\$131,568
Lovells Township	Crawford	\$64,999	Mulliken Village	Eaton	\$58,719
Maple Forest Township	Crawford	\$68,349	Sunfield Village	Eaton	\$61,650

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Vermontville Village	Eaton	\$80,699	Bourret Township	Gladwin	\$48,043
Bear Creek Township	Emmet	\$664,855	Buckeye Township	Gladwin	\$135,232
Bliss Township	Emmet	\$66,569	Butman Township	Gladwin	\$207,034
Carp Lake Township	Emmet	\$82,269	Clement Township	Gladwin	\$93,992
Center Township	Emmet	\$61,126	Gladwin Township	Gladwin	\$116,391
Cross Village Township	Emmet	\$30,040	Grim Township	Gladwin	\$14,235
Friendship Township	Emmet	\$95,248	Grout Township	Gladwin	\$202,743
Little Traverse Township	Emmet	\$253,403	Hay Township	Gladwin	\$142,035
Littlefield Township	Emmet	\$239,691	Sage Township	Gladwin	\$254,031
Maple River Township	Emmet	\$123,404	Secord Township	Gladwin	\$119,427
McKinley Township	Emmet	\$72,849	Sherman Township	Gladwin	\$107,495
Pleasantview Township	Emmet	\$87,922	Tobacco Township	Gladwin	\$267,742
Readmond Township	Emmet	\$62,173	Beaverton City	Gladwin	\$123,404
Resort Township	Emmet	\$289,409	Gladwin City	Gladwin	\$302,806
Springvale Township	Emmet	\$229,538	Bessemer Township	Gogebic	\$113,461
Wawatam Township	Emmet	\$16,538	Erwin Township	Gogebic	\$30,668
West Traverse Township	Emmet	\$172,284	Ironwood Charter Township	Gogebic	\$227,131
Harbor Springs City	Emmet	\$126,126	Marenisco Township	Gogebic	\$55,474
Petoskey City	Emmet	\$602,472	Wakefield Township	Gogebic	\$30,982
Alanson Village	Emmet	\$79,967	Watersmeet Township	Gogebic	\$142,035
Pellston Village	Emmet	\$88,236	Bessemer City	Gogebic	\$178,669
Argentine Township	Genesee	\$681,811	Ironwood City	Gogebic	\$509,736
Atlas Township	Genesee	\$625,081	Wakefield City	Gogebic	\$174,587
Clayton Charter Township	Genesee	\$742,937	Acme Township	Grand Traverse	\$495,710
Davison Township	Genesee	\$2,012,881	Blair Township	Grand Traverse	\$951,647
Fenton Charter Township	Genesee	\$1,642,040	East Bay Township	Grand Traverse	\$1,216,353
Flint Charter Township	Genesee	\$3,177,423	Fife Lake Township	Grand Traverse	\$112,519
Flushing Charter Township	Genesee	\$1,065,631	Garfield Charter Township	Grand Traverse	\$1,856,820
Forest Township	Genesee	\$374,399	Grant Township	Grand Traverse	\$119,217
Gaines Township	Genesee	\$642,142	Green Lake Township	Grand Traverse	\$658,156
Genesee Charter Township	Genesee	\$2,139,425	Long Lake Township	Grand Traverse	\$985,664
Grand Blanc Charter Township	Genesee	\$3,830,136	Mayfield Township	Grand Traverse	\$176,367
Montrose Charter Township	Genesee	\$620,057	Paradise Township	Grand Traverse	\$371,887
Mount Morris Township	Genesee	\$2,128,540	Peninsula Township	Grand Traverse	\$611,264
Mundy Township	Genesee	\$1,514,868	Union Township	Grand Traverse	\$45,950
Richfield Township	Genesee	\$872,203	Whitewater Township	Grand Traverse	\$294,223
Thetford Township	Genesee	\$695,627	Traverse City City	Grand Traverse	\$1,647,274
Vienna Charter Township	Genesee	\$1,321,545	Fife Lake Village	Grand Traverse	\$50,241
Burton City	Genesee	\$2,990,799	Kingsley Village	Grand Traverse	\$170,086
Clio City	Genesee	\$261,357	Arcada Township	Gratiot	\$169,144
Davison City	Genesee	\$510,887	Bethany Township	Gratiot	\$141,093
Fenton City	Genesee	\$1,193,536	Elba Township	Gratiot	\$83,316
Flushing City	Genesee	\$824,788	Emerson Township	Gratiot	\$94,620
Grand Blanc City	Genesee	\$823,742	Fulton Township	Gratiot	\$211,640
Montrose City	Genesee	\$162,132	Hamilton Township	Gratiot	\$46,682
Mount Morris City	Genesee	\$297,468	Lafayette Township	Gratiot	\$58,824
Swartz Creek City	Genesee	\$575,782	Newark Township	Gratiot	\$109,588
Linden City	Genesee	\$412,289	New Haven Township	Gratiot	\$102,157
Gaines Village	Genesee	\$37,471	North Shade Township	Gratiot	\$66,360
Goodrich Village	Genesee	\$197,196	North Star Township	Gratiot	\$87,608
Otisville Village	Genesee	\$87,398	Pine River Township	Gratiot	\$231,527
Beaverton Township	Gladwin	\$191,753	Seville Township	Gratiot	\$218,339
Bentley Township	Gladwin	\$87,608	Sumner Township	Gratiot	\$195,521
Billings Township	Gladwin	\$249,739	Washington Township	Gratiot	\$87,398

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Wheeler Township	Gratiot	\$145,594	South Range Village	Houghton	\$76,303
Alma City	Gratiot	\$930,503	Bingham Township	Huron	\$85,305
Ithaca City	Gratiot	\$289,513	Bloomfield Township	Huron	\$44,275
St Louis City	Gratiot	\$760,417	Brookfield Township	Huron	\$50,450
Ashley Village	Gratiot	\$57,044	Caseville Township	Huron	\$175,110
Breckenridge Village	Gratiot	\$133,243	Chandler Township	Huron	\$45,635
Perrinton Village	Gratiot	\$41,030	Colfax Township	Huron	\$189,031
Adams Township	Hillsdale	\$207,662	Dwight Township	Huron	\$44,170
Allen Township	Hillsdale	\$149,257	Fairhaven Township	Huron	\$109,379
Amboy Township	Hillsdale	\$120,788	Gore Township	Huron	\$14,444
Cambria Township	Hillsdale	\$259,787	Grant Township	Huron	\$90,120
Camden Township	Hillsdale	\$123,195	Hume Township	Huron	\$73,582
Fayette Township	Hillsdale	\$110,007	Huron Township	Huron	\$43,123
Hillsdale Township	Hillsdale	\$208,709	Lake Township	Huron	\$83,735
Jefferson Township	Hillsdale	\$314,110	Lincoln Township	Huron	\$65,313
Litchfield Township	Hillsdale	\$103,099	McKinley Township	Huron	\$43,333
Moscow Township	Hillsdale	\$151,246	Meade Township	Huron	\$70,337
Pittsford Township	Hillsdale	\$163,702	Oliver Township	Huron	\$66,569
Ransom Township	Hillsdale	\$95,562	Paris Township	Huron	\$46,787
Reading Township	Hillsdale	\$180,344	Pointe Aux Barques Township	Huron	\$942
Scipio Township	Hillsdale	\$195,626	Port Austin Township	Huron	\$74,629
Somerset Township	Hillsdale	\$474,149	Rubicon Township	Huron	\$45,740
Wheatland Township	Hillsdale	\$139,000	Sand Beach Township	Huron	\$118,799
Woodbridge Township	Hillsdale	\$135,441	Sebewaing Township	Huron	\$93,678
Wright Township	Hillsdale	\$113,670	Sheridan Township	Huron	\$70,233
Hillsdale City	Hillsdale	\$837,662	Sherman Township	Huron	\$105,820
Jonesville City	Hillsdale	\$231,841	Sigel Township	Huron	\$45,426
Litchfield City	Hillsdale	\$139,314	Verona Township	Huron	\$124,242
Reading City	Hillsdale	\$109,274	Winsor Township	Huron	\$68,035
Allen Village	Hillsdale	\$19,887	Bad Axe City	Huron	\$305,004
Camden Village	Hillsdale	\$52,439	Caseville City	Huron	\$76,931
Montgomery Village	Hillsdale	\$34,645	Harbor Beach City	Huron	\$166,109
North Adams Village	Hillsdale	\$48,252	Elkton Village	Huron	\$78,397
Waldron Village	Hillsdale	\$54,742	Kinde Village	Huron	\$43,333
Adams Township	Houghton	\$185,682	Owendale Village	Huron	\$23,446
Calumet Charter Township	Houghton	\$360,583	Pigeon Village	Huron	\$117,229
Chassell Township	Houghton	\$183,170	Port Austin Village	Huron	\$65,104
Duncan Township	Houghton	\$23,969	Port Hope Village	Huron	\$26,062
Elm River Township	Houghton	\$17,898	Sebewaing Village	Huron	\$170,714
Franklin Township	Houghton	\$146,431	Ubly Village	Huron	\$82,165
Hancock Township	Houghton	\$46,787	Alaiedon Township	Ingham	\$310,656
Laird Township	Houghton	\$56,416	Aurelius Township	Ingham	\$457,506
Osceola Township	Houghton	\$190,497	Bunker Hill Township	Ingham	\$228,177
Portage Charter Township	Houghton	\$326,880	Delhi Charter Township	Ingham	\$2,939,302
Quincy Township	Houghton	\$24,806	Ingham Township	Ingham	\$202,952
Schoolcraft Township	Houghton	\$87,084	Lansing Charter Township	Ingham	\$863,202
Stanton Township	Houghton	\$145,280	Leroy Township	Ingham	\$247,436
Torch Lake Township	Houghton	\$191,334	Leslie Township	Ingham	\$255,391
Hancock City	Houghton	\$471,637	Locke Township	Ingham	\$194,474
Houghton City	Houghton	\$811,600	Meridian Charter Township	Ingham	\$4,521,263
Calumet Village	Houghton	\$71,907	Onondaga Township	Ingham	\$340,382
Copper City Village	Houghton	\$19,050	Stockbridge Township	Ingham	\$289,932
Lake Linden Village	Houghton	\$99,016	Vevay Township	Ingham	\$391,251
Laurium Village	Houghton	\$198,661	Wheatfield Township	Ingham	\$173,854

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
White Oak Township	Ingham	\$125,812	Stambaugh Township	Iron	\$111,681
Williamstown Township	Ingham	\$542,602	Caspian City	Iron	\$88,445
Leslie City	Ingham	\$198,661	Crystal Falls City	Iron	\$142,768
Mason City	Ingham	\$885,287	Gaastra City	Iron	\$34,017
Williamston City	Ingham	\$415,011	Iron River City	Iron	\$296,107
Dansville Village	Ingham	\$59,556	Alpha Village	Iron	\$14,026
Stockbridge Village	Ingham	\$130,836	Broomfield Township	Isabella	\$141,617
Webberville Village	Ingham	\$137,116	Chippewa Township	Isabella	\$492,466
Berlin Township	Ionia	\$225,351	Coe Township	Isabella	\$163,597
Boston Township	Ionia	\$469,124	Coldwater Township	Isabella	\$81,537
Campbell Township	Ionia	\$213,001	Deerfield Township	Isabella	\$333,474
Danby Township	Ionia	\$318,820	Denver Township	Isabella	\$120,788
Easton Township	Ionia	\$333,369	Fremont Township	Isabella	\$151,455
Ionia Township	Ionia	\$403,183	Gilmore Township	Isabella	\$152,607
Keene Township	Ionia	\$195,626	Isabella Township	Isabella	\$197,928
Lyons Township	Ionia	\$176,995	Lincoln Township	Isabella	\$221,060
North Plains Township	Ionia	\$99,540	Nottawa Township	Isabella	\$237,179
Odessa Township	Ionia	\$187,043	Rolland Township	Isabella	\$137,325
Orange Township	Ionia	\$105,087	Sherman Township	Isabella	\$191,125
Orleans Township	Ionia	\$295,898	Union Charter Township	Isabella	\$1,434,064
Otisco Township	Ionia	\$245,238	Vernon Township	Isabella	\$141,093
Portland Township	Ionia	\$362,363	Wise Township	Isabella	\$144,966
Ronald Township	Ionia	\$203,476	Mount Pleasant City	Isabella	\$2,595,466
Sebewa Township	Ionia	\$124,346	Lake Isabella Village	Isabella	\$175,425
Belding City	Ionia	\$600,798	Rosebush Village	Isabella	\$37,890
Ionia City	Ionia	\$1,168,938	Shepherd Village	Isabella	\$155,537
Portland City	Ionia	\$413,231	Blackman Charter Township	Jackson	\$2,456,571
Clarksville Village	Ionia	\$41,449	Columbia Township	Jackson	\$643,398
Hubbardston Village	Ionia	\$41,867	Concord Township	Jackson	\$174,064
Lake Odessa Village	Ionia	\$213,524	Grass Lake Charter Township	Jackson	\$519,575
Lyons Village	Ionia	\$84,468	Hanover Township	Jackson	\$342,371
Muir Village	Ionia	\$63,952	Henrietta Township	Jackson	\$500,734
Pewamo Village	Ionia	\$50,660	Leoni Township	Jackson	\$1,427,365
Saranac Village	Ionia	\$139,000	Liberty Township	Jackson	\$310,342
Alabaster Township	Iosco	\$48,252	Napoleon Township	Jackson	\$708,292
Au Sable Charter Township	Iosco	\$206,825	Norvell Township	Jackson	\$309,191
Baldwin Township	Iosco	\$171,761	Parma Township	Jackson	\$259,787
Burleigh Township	Iosco	\$81,013	Pulaski Township	Jackson	\$220,746
Grant Township	Iosco	\$155,119	Rives Township	Jackson	\$492,780
Oscoda Charter Township	Iosco	\$708,083	Sandstone Township	Jackson	\$360,583
Plainfield Township	Iosco	\$388,948	Spring Arbor Township	Jackson	\$824,684
Reno Township	Iosco	\$60,603	Springport Township	Jackson	\$143,291
Sherman Township	Iosco	\$46,159	Summit Township	Jackson	\$2,356,927
Tawas Township	Iosco	\$177,518	Tompkins Township	Jackson	\$281,244
Wilber Township	Iosco	\$74,838	Waterloo Township	Jackson	\$303,434
East Tawas City	Iosco	\$285,012	Brooklyn Village	Jackson	\$123,090
Tawas City City	Iosco	\$186,624	Concord Village	Jackson	\$108,855
Whittemore City	Iosco	\$39,251	Grass Lake Village	Jackson	\$119,846
Bates Township	Iron	\$90,538	Hanover Village	Jackson	\$44,693
Crystal Falls Township	Iron	\$173,017	Parma Village	Jackson	\$77,873
Hematite Township	Iron	\$33,285	Springport Village	Jackson	\$82,374
Iron River Township	Iron	\$100,482	Alamo Township	Kalamazoo	\$413,231
Mansfield Township	Iron	\$23,655	Brady Township	Kalamazoo	\$403,183
Mastodon Township	Iron	\$50,241	Charleston Township	Kalamazoo	\$214,257

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Climax Township	Kalamazoo	\$183,798	Cedar Springs City	Kent	\$388,425
Comstock Charter Township	Kalamazoo	\$1,632,201	East Grand Rapids City	Kent	\$1,251,417
Cooper Charter Township	Kalamazoo	\$1,158,367	Grandville City	Kent	\$1,659,834
Kalamazoo Charter Township	Kalamazoo	\$2,370,847	Lowell City	Kent	\$436,573
Oshtemo Charter Township	Kalamazoo	\$2,427,264	Rockford City	Kent	\$668,937
Pavilion Township	Kalamazoo	\$673,856	Walker City	Kent	\$2,603,002
Prairie Ronde Township	Kalamazoo	\$253,089	Caledonia Village	Kent	\$171,238
Richland Township	Kalamazoo	\$789,620	Kent City Village	Kent	\$124,242
Ross Township	Kalamazoo	\$428,304	Sand Lake Village	Kent	\$56,312
Schoolcraft Township	Kalamazoo	\$498,118	Sparta Village	Kent	\$460,437
Texas Charter Township	Kalamazoo	\$1,805,533	Allouez Township	Keweenaw	\$146,327
Wakeshma Township	Kalamazoo	\$142,245	Eagle Harbor Township	Keweenaw	\$22,294
Galesburg City	Kalamazoo	\$217,815	Grant Township	Keweenaw	\$22,399
Parchment City	Kalamazoo	\$191,334	Houghton Township	Keweenaw	\$8,478
Augusta Village	Kalamazoo	\$94,097	Sherman Township	Keweenaw	\$6,908
Climax Village	Kalamazoo	\$81,955	Ahmeek Village	Keweenaw	\$15,072
Richland Village	Kalamazoo	\$86,980	Chase Township	Lake	\$124,137
Schoolcraft Village	Kalamazoo	\$162,341	Cherry Valley Township	Lake	\$43,542
Vicksburg Village	Kalamazoo	\$364,561	Dover Township	Lake	\$43,019
Bear Lake Township	Kalkaska	\$72,745	Eden Township	Lake	\$53,590
Blue Lake Township	Kalkaska	\$42,077	Elk Township	Lake	\$106,971
Boardman Township	Kalkaska	\$169,772	Ellsworth Township	Lake	\$76,722
Clearwater Township	Kalkaska	\$267,637	Lake Township	Lake	\$93,260
Coldsprings Township	Kalkaska	\$161,399	Newkirk Township	Lake	\$47,310
Excelsior Township	Kalkaska	\$105,297	Peacock Township	Lake	\$53,800
Garfield Township	Kalkaska	\$88,445	Pinora Township	Lake	\$78,711
Kalkaska Township	Kalkaska	\$298,305	Pleasant Plains Township	Lake	\$111,577
Oliver Township	Kalkaska	\$30,877	Sauble Township	Lake	\$36,215
Orange Township	Kalkaska	\$137,325	Sweetwater Township	Lake	\$27,004
Rapid River Township	Kalkaska	\$126,649	Webber Township	Lake	\$115,240
Springfield Township	Kalkaska	\$168,307	Yates Township	Lake	\$82,688
Kalkaska Village	Kalkaska	\$219,176	Baldwin Village	Lake	\$112,937
Ada Township	Kent	\$1,552,444	Luther Village	Lake	\$33,913
Algoma Township	Kent	\$1,334,733	Almont Township	Lapeer	\$430,188
Alpine Township	Kent	\$1,459,184	Arcadia Township	Lapeer	\$323,740
Bowne Township	Kent	\$362,991	Attica Township	Lapeer	\$493,303
Byron Township	Kent	\$2,607,608	Burlington Township	Lapeer	\$119,846
Caledonia Township	Kent	\$1,387,277	Burnside Township	Lapeer	\$193,951
Cannon Township	Kent	\$1,587,508	Deerfield Township	Lapeer	\$594,517
Cascade Charter Township	Kent	\$2,031,198	Dryden Township	Lapeer	\$396,694
Courtland Township	Kent	\$926,317	Elba Township	Lapeer	\$544,486
Gaines Charter Township	Kent	\$2,862,162	Goodland Township	Lapeer	\$189,241
Grand Rapids Charter Township	Kent	\$1,959,605	Hadley Township	Lapeer	\$468,182
Grattan Township	Kent	\$413,336	Imlay Township	Lapeer	\$323,007
Lowell Charter Township	Kent	\$708,083	Lapeer Township	Lapeer	\$525,436
Nelson Township	Kent	\$481,161	Marathon Township	Lapeer	\$355,140
Oakfield Township	Kent	\$669,774	Mayfield Township	Lapeer	\$824,474
Plainfield Charter Township	Kent	\$3,574,117	Metamora Township	Lapeer	\$388,948
Solon Township	Kent	\$717,084	North Branch Township	Lapeer	\$264,707
Sparta Township	Kent	\$555,162	Oregon Township	Lapeer	\$598,913
Spencer Township	Kent	\$451,540	Rich Township	Lapeer	\$166,214
Tyrone Township	Kent	\$393,763	Imlay City City	Lapeer	\$373,562
Vergennes Township	Kent	\$496,443	Lapeer City	Lapeer	\$893,346

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Almont Village	Lapeer	\$292,549	Onsted Village	Lenawee	\$99,435
Clifford Village	Lapeer	\$33,389	Brighton Township	Livingston	\$1,974,572
Columbiaville Village	Lapeer	\$79,862	Cohoctah Township	Livingston	\$349,698
Dryden Village	Lapeer	\$98,179	Conway Township	Livingston	\$377,853
Metamora Village	Lapeer	\$58,928	Deerfield Township	Livingston	\$447,772
North Branch Village	Lapeer	\$105,297	Genoa Township	Livingston	\$2,165,592
Otter Lake Village	Lapeer	\$39,565	Green Oak Township	Livingston	\$1,986,190
Bingham Township	Leelanau	\$261,881	Hamburg Township	Livingston	\$2,281,146
Centerville Township	Leelanau	\$133,662	Handy Township	Livingston	\$584,993
Cleveland Township	Leelanau	\$108,123	Hartland Township	Livingston	\$1,587,822
Elmwood Charter Township	Leelanau	\$472,893	Howell Township	Livingston	\$756,754
Empire Township	Leelanau	\$84,677	Iosco Township	Livingston	\$404,021
Glen Arbor Township	Leelanau	\$89,910	Marion Township	Livingston	\$1,168,624
Kasson Township	Leelanau	\$168,830	Oceola Township	Livingston	\$1,550,351
Leelanau Township	Leelanau	\$157,422	Putnam Township	Livingston	\$630,419
Leland Township	Leelanau	\$213,629	Tyrone Township	Livingston	\$1,105,509
Solon Township	Leelanau	\$158,782	Unadilla Township	Livingston	\$361,839
Suttons Bay Township	Leelanau	\$248,797	Brighton City	Livingston	\$801,342
Empire Village	Leelanau	\$39,355	Howell City	Livingston	\$1,005,237
Northport Village	Leelanau	\$54,951	Fowlerville Village	Livingston	\$302,806
Suttons Bay Village	Leelanau	\$64,790	Pinckney Village	Livingston	\$253,298
Adrian Township	Lenawee	\$650,201	Columbus Township	Luce	\$19,573
Blissfield Township	Lenawee	\$65,104	Lakefield Township	Luce	\$103,517
Cambridge Township	Lenawee	\$495,501	McMillan Township	Luce	\$114,193
Clinton Township	Lenawee	\$132,301	Pentland Township	Luce	\$268,475
Deerfield Township	Lenawee	\$68,558	Newberry Village	Luce	\$146,222
Dover Township	Lenawee	\$172,598	Bois Blanc Township	Mackinac	\$9,525
Fairfield Township	Lenawee	\$180,972	Brevort Township	Mackinac	\$59,661
Franklin Township	Lenawee	\$334,207	Clark Township	Mackinac	\$206,825
Hudson Township	Lenawee	\$142,140	Garfield Township	Mackinac	\$116,705
Macon Township	Lenawee	\$151,560	Hendricks Township	Mackinac	\$24,074
Madison Charter Township	Lenawee	\$864,039	Hudson Township	Mackinac	\$19,468
Medina Township	Lenawee	\$114,507	Marquette Township	Mackinac	\$61,231
Ogden Township	Lenawee	\$98,807	Moran Township	Mackinac	\$101,947
Palmyra Township	Lenawee	\$208,604	Newton Township	Mackinac	\$43,542
Raisin Township	Lenawee	\$812,437	Portage Township	Mackinac	\$100,482
Ridgeway Township	Lenawee	\$96,400	St Ignace Township	Mackinac	\$94,411
Riga Township	Lenawee	\$141,093	Mackinac Island City	Mackinac	\$49,299
Rollin Township	Lenawee	\$297,782	St Ignace City	Mackinac	\$243,145
Rome Township	Lenawee	\$185,577	Armada Township	Macomb	\$399,520
Seneca Township	Lenawee	\$124,556	Bruce Township	Macomb	\$791,818
Tecumseh Township	Lenawee	\$206,302	Chesterfield Township	Macomb	\$4,885,928
Woodstock Township	Lenawee	\$303,853	Harrison Charter Township	Macomb	\$2,614,306
Adrian City	Lenawee	\$2,156,172	Lenox Township	Macomb	\$632,826
Hudson City	Lenawee	\$231,318	Ray Township	Macomb	\$424,850
Morenci City	Lenawee	\$224,723	Richmond Township	Macomb	\$379,110
Tecumseh City	Lenawee	\$879,007	Washington Township	Macomb	\$2,806,897
Addison Village	Lenawee	\$61,022	Center Line City	Macomb	\$855,247
Blissfield Village	Lenawee	\$341,848	Eastpointe City	Macomb	\$3,357,872
Britton Village	Lenawee	\$58,928	Fraser City	Macomb	\$1,515,601
Cement City Village	Lenawee	\$44,693	Memphis City	Macomb	\$123,195
Clayton Village	Lenawee	\$34,541	Mount Clemens City	Macomb	\$1,691,758
Clinton Village	Lenawee	\$239,691	New Baltimore City	Macomb	\$1,292,343
Deerfield Village	Lenawee	\$89,701	Richmond City	Macomb	\$612,206

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Utica City	Macomb	\$534,542	Meade Township	Mason	\$19,050
Armada Village	Macomb	\$179,507	Pere Marquette Charter Township	Mason	\$255,391
New Haven Village	Macomb	\$513,609	Riverton Township	Mason	\$121,939
Romeo Village	Macomb	\$377,435	Sheridan Township	Mason	\$114,612
Arcadia Township	Manistee	\$66,046	Sherman Township	Mason	\$106,343
Bear Lake Township	Manistee	\$150,513	Summit Township	Mason	\$98,912
Brown Township	Manistee	\$77,350	Victory Township	Mason	\$147,792
Cleon Township	Manistee	\$79,653	Ludington City	Mason	\$848,653
Dickson Township	Manistee	\$103,099	Scottville City	Mason	\$126,754
Filer Charter Township	Manistee	\$239,586	Custer Village	Mason	\$29,831
Manistee Township	Manistee	\$373,771	Fountain Village	Mason	\$20,724
Maple Grove Township	Manistee	\$88,026	Free Soil Village	Mason	\$15,072
Marilla Township	Manistee	\$40,925	Aetna Township	Mecosta	\$211,640
Norman Township	Manistee	\$161,294	Austin Township	Mecosta	\$165,481
Onekama Township	Manistee	\$94,516	Big Rapids Charter Township	Mecosta	\$507,328
Pleasanton Township	Manistee	\$85,200	Chippewa Township	Mecosta	\$126,858
Springdale Township	Manistee	\$89,492	Colfax Township	Mecosta	\$202,429
Stronach Township	Manistee	\$87,398	Deerfield Township	Mecosta	\$172,494
Manistee City	Manistee	\$639,944	Fork Township	Mecosta	\$133,243
Bear Lake Village	Manistee	\$29,935	Grant Township	Mecosta	\$72,745
Copemish Village	Manistee	\$20,201	Green Charter Township	Mecosta	\$348,651
Eastlake Village	Manistee	\$53,067	Hinton Township	Mecosta	\$117,857
Kaleva Village	Manistee	\$48,148	Martiny Township	Mecosta	\$171,447
Onekama Village	Manistee	\$42,286	Mecosta Township	Mecosta	\$256,647
Champion Township	Marquette	\$31,087	Millbrook Township	Mecosta	\$116,810
Chocolay Charter Township	Marquette	\$619,324	Morton Township	Mecosta	\$406,009
Ely Township	Marquette	\$205,360	Sheridan Township	Mecosta	\$148,001
Ewing Township	Marquette	\$16,747	Wheatland Township	Mecosta	\$147,583
Forsyth Township	Marquette	\$646,852	Big Rapids City	Mecosta	\$1,084,680
Humboldt Township	Marquette	\$48,148	Barryton Village	Mecosta	\$36,948
Ishpeming Township	Marquette	\$367,701	Mecosta Village	Mecosta	\$47,520
Marquette Charter Township	Marquette	\$407,789	Morley Village	Mecosta	\$51,602
Michigamme Township	Marquette	\$35,797	Stanwood Village	Mecosta	\$22,190
Negaunee Township	Marquette	\$325,833	Cedarville Township	Menominee	\$25,434
Powell Township	Marquette	\$85,410	Daggett Township	Menominee	\$46,054
Republic Township	Marquette	\$111,158	Faithorn Township	Menominee	\$24,178
Richmond Township	Marquette	\$91,899	Gourley Township	Menominee	\$42,077
Sands Township	Marquette	\$242,622	Harris Township	Menominee	\$196,568
Skandia Township	Marquette	\$87,084	Holmes Township	Menominee	\$33,913
Tilden Township	Marquette	\$105,401	Ingallston Township	Menominee	\$93,469
Turin Township	Marquette	\$16,119	Lake Township	Menominee	\$56,207
Wells Township	Marquette	\$24,178	Mellen Township	Menominee	\$114,612
West Branch Township	Marquette	\$170,086	Menominee Township	Menominee	\$349,488
Ishpeming City	Marquette	\$671,553	Meyer Township	Menominee	\$99,958
Marquette City	Marquette	\$2,197,516	Nadeau Township	Menominee	\$97,028
Negaunee City	Marquette	\$473,625	Spalding Township	Menominee	\$125,288
Amber Township	Mason	\$272,034	Stephenson Township	Menominee	\$66,255
Branch Township	Mason	\$141,826	Menominee City	Menominee	\$840,384
Custer Township	Mason	\$103,203	Stephenson City	Menominee	\$86,456
Eden Township	Mason	\$62,278	Carney Village	Menominee	\$19,050
Free Soil Township	Mason	\$70,547	Daggett Village	Menominee	\$25,539
Grant Township	Mason	\$96,923	Powers Village	Menominee	\$42,391
Hamlin Township	Mason	\$364,875	Edenville Township	Midland	\$265,963
Logan Township	Mason	\$33,703	Geneva Township	Midland	\$106,762

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Greendale Township	Midland	\$185,473	Maybee Village	Monroe	\$55,684
Homer Township	Midland	\$418,256	South Rockwood Village	Monroe	\$173,436
Hope Township	Midland	\$142,559	Belvidere Township	Montcalm	\$233,934
Ingersoll Township	Midland	\$278,209	Bloomer Township	Montcalm	\$395,856
Jasper Township	Midland	\$119,113	Bushnell Township	Montcalm	\$168,726
Jerome Township	Midland	\$401,404	Cato Township	Montcalm	\$183,693
Larkin Charter Township	Midland	\$565,838	Crystal Township	Montcalm	\$284,803
Lee Township	Midland	\$444,841	Day Township	Montcalm	\$102,889
Lincoln Township	Midland	\$259,578	Douglass Township	Montcalm	\$230,794
Midland Charter Township	Midland	\$232,050	Eureka Township	Montcalm	\$421,396
Mills Township	Midland	\$201,068	Evergreen Township	Montcalm	\$255,601
Mount Haley Township	Midland	\$172,912	Fairplain Township	Montcalm	\$194,998
Porter Township	Midland	\$132,301	Ferris Township	Montcalm	\$151,351
Warren Township	Midland	\$214,675	Home Township	Montcalm	\$143,187
Coleman City	Midland	\$125,916	Maple Valley Township	Montcalm	\$204,313
Sanford Village	Midland	\$88,340	Montcalm Township	Montcalm	\$356,710
Aetna Township	Missaukee	\$43,856	Pierson Township	Montcalm	\$324,054
Bloomfield Township	Missaukee	\$57,463	Pine Township	Montcalm	\$194,370
Butterfield Township	Missaukee	\$52,439	Reynolds Township	Montcalm	\$375,760
Caldwell Township	Missaukee	\$141,198	Richland Township	Montcalm	\$296,317
Clam Union Township	Missaukee	\$93,155	Sidney Township	Montcalm	\$255,705
Enterprise Township	Missaukee	\$20,620	Winfield Township	Montcalm	\$237,179
Forest Township	Missaukee	\$125,498	Carson City City	Montcalm	\$116,287
Holland Township	Missaukee	\$26,690	Greenville City	Montcalm	\$881,309
Lake Township	Missaukee	\$296,840	Stanton City	Montcalm	\$148,839
Norwich Township	Missaukee	\$65,627	Edmore Village	Montcalm	\$124,765
Pioneer Township	Missaukee	\$48,252	Howard City Village	Montcalm	\$191,543
Reeder Township	Missaukee	\$120,578	Lakeview Village	Montcalm	\$104,878
Richland Township	Missaukee	\$156,689	McBride Village	Montcalm	\$21,457
Riverside Township	Missaukee	\$126,021	Pierson Village	Montcalm	\$18,317
West Branch Township	Missaukee	\$49,927	Sheridan Village	Montcalm	\$68,035
Lake City City	Missaukee	\$87,608	Albert Township	Montmorency	\$251,100
McBain City	Missaukee	\$69,919	Avery Township	Montmorency	\$65,313
Ash Township	Monroe	\$564,582	Briley Township	Montmorency	\$185,577
Bedford Township	Monroe	\$3,358,081	Hillman Township	Montmorency	\$148,943
Berlin Charter Township	Monroe	\$776,641	Loud Township	Montmorency	\$29,412
Dundee Township	Monroe	\$287,106	Montmorency Township	Montmorency	\$111,786
Erie Township	Monroe	\$453,006	Rust Township	Montmorency	\$56,102
Exeter Township	Monroe	\$344,464	Vienna Township	Montmorency	\$58,719
Frenchtown Township	Monroe	\$2,091,278	Hillman Village	Montmorency	\$70,023
Ida Township	Monroe	\$504,921	Blue Lake Township	Muskegon	\$257,380
La Salle Township	Monroe	\$491,105	Casnovia Township	Muskegon	\$289,513
London Township	Monroe	\$307,202	Cedar Creek Township	Muskegon	\$347,604
Milan Township	Monroe	\$159,096	Dalton Township	Muskegon	\$846,245
Monroe Charter Township	Monroe	\$1,484,514	Egelston Township	Muskegon	\$1,080,703
Raisinville Township	Monroe	\$606,240	Fruitland Township	Muskegon	\$600,588
Summerfield Township	Monroe	\$333,788	Fruitport Charter Township	Muskegon	\$1,385,498
Whiteford Township	Monroe	\$462,740	Holton Township	Muskegon	\$273,604
Luna Pier City	Monroe	\$146,117	Laketon Township	Muskegon	\$801,866
Petersburg City	Monroe	\$118,066	Montague Township	Muskegon	\$170,714
Carleton Village	Monroe	\$246,390	Moorland Township	Muskegon	\$177,309
Dundee Village	Monroe	\$481,580	Muskegon Charter Township	Muskegon	\$1,884,034
Estral Beach Village	Monroe	\$41,553	Ravenna Township	Muskegon	\$178,669

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Sullivan Township	Muskegon	\$269,417	Rose Township	Oakland	\$675,322
Whitehall Township	Muskegon	\$184,217	Royal Oak Charter Township	Oakland	\$253,089
White River Township	Muskegon	\$145,594	Southfield Township	Oakland	\$1,361
Montague City	Muskegon	\$247,122	Springfield Charter Township	Oakland	\$1,516,543
North Muskegon City	Muskegon	\$397,008	White Lake Charter Township	Oakland	\$3,281,987
Roosevelt Park City	Muskegon	\$397,322	Auburn Hills City	Oakland	\$2,590,337
Whitehall City	Muskegon	\$296,421	Berkley City	Oakland	\$1,608,337
Casnovia Village	Muskegon	\$33,599	Birmingham City	Oakland	\$2,238,756
Fruitport Village	Muskegon	\$120,264	Bloomfield Hills City	Oakland	\$418,360
Lakewood Club Village	Muskegon	\$135,232	Village of Clarkston City	Oakland	\$96,400
Ravenna Village	Muskegon	\$133,348	Clawson City	Oakland	\$1,239,799
Ashland Township	Newaygo	\$289,827	Farmington City	Oakland	\$1,098,078
Barton Township	Newaygo	\$85,305	Ferndale City	Oakland	\$2,096,825
Beaver Township	Newaygo	\$53,381	Hazel Park City	Oakland	\$1,711,017
Big Prairie Township	Newaygo	\$276,848	Huntington Woods City	Oakland	\$655,748
Bridgeton Township	Newaygo	\$226,712	Keego Harbor City	Oakland	\$353,884
Brooks Township	Newaygo	\$370,108	Lake Angelus City	Oakland	\$32,133
Croton Township	Newaygo	\$344,255	Lathrup Village City	Oakland	\$428,199
Dayton Township	Newaygo	\$204,522	Madison Heights City	Oakland	\$3,128,124
Denver Township	Newaygo	\$170,714	Oak Park City	Oakland	\$3,080,500
Ensley Township	Newaygo	\$284,489	Orchard Lake Village City	Oakland	\$258,845
Everett Township	Newaygo	\$194,160	Pleasant Ridge City	Oakland	\$253,821
Garfield Township	Newaygo	\$270,464	Rochester City	Oakland	\$1,391,673
Goodwell Township	Newaygo	\$57,672	South Lyon City	Oakland	\$1,237,287
Grant Township	Newaygo	\$347,395	Sylvan Lake City	Oakland	\$194,474
Home Township	Newaygo	\$24,283	Walled Lake City	Oakland	\$746,705
Lilley Township	Newaygo	\$85,096	Wixom City	Oakland	\$1,470,489
Lincoln Township	Newaygo	\$132,196	Beverly Hills Village	Oakland	\$1,083,529
Merrill Township	Newaygo	\$70,337	Bingham Farms Village	Oakland	\$120,160
Monroe Township	Newaygo	\$33,808	Franklin Village	Oakland	\$339,754
Norwich Township	Newaygo	\$63,429	Holly Village	Oakland	\$643,607
Sheridan Charter Township	Newaygo	\$256,857	Lake Orion Village	Oakland	\$333,788
Sherman Township	Newaygo	\$222,002	Leonard Village	Oakland	\$42,809
Troy Township	Newaygo	\$29,935	Milford Village	Oakland	\$681,916
Wilcox Township	Newaygo	\$116,915	Ortonville Village	Oakland	\$151,037
Fremont City	Newaygo	\$427,048	Oxford Village	Oakland	\$372,201
Grant City	Newaygo	\$92,527	Wolverine Lake Village	Oakland	\$500,630
Newaygo City	Newaygo	\$216,350	Benona Township	Oceana	\$150,095
White Cloud City	Newaygo	\$145,175	Claybanks Township	Oceana	\$81,223
Addison Township	Oakland	\$648,840	Colfax Township	Oceana	\$48,357
Bloomfield Charter Township	Oakland	\$4,390,323	Crystal Township	Oceana	\$88,968
Brandon Charter Township	Oakland	\$1,530,045	Elbridge Township	Oceana	\$102,575
Commerce Charter Township	Oakland	\$4,111,590	Ferry Township	Oceana	\$135,546
Groveland Township	Oakland	\$593,261	Golden Township	Oceana	\$183,379
Highland Charter Township	Oakland	\$2,111,374	Grant Township	Oceana	\$258,217
Holly Township	Oakland	\$579,654	Greenwood Township	Oceana	\$123,928
Independence Charter Township	Oakland	\$3,875,458	Hart Township	Oceana	\$193,532
Lyon Charter Township	Oakland	\$2,195,423	Leavitt Township	Oceana	\$65,627
Milford Charter Township	Oakland	\$1,087,506	Newfield Township	Oceana	\$186,415
Novi Township	Oakland	\$15,805	Otto Township	Oceana	\$88,445
Oakland Charter Township	Oakland	\$2,045,956	Pentwater Township	Oceana	\$66,883
Orion Charter Township	Oakland	\$3,833,695	Shelby Township	Oceana	\$171,133
Oxford Charter Township	Oakland	\$2,023,243	Weare Township	Oceana	\$127,591

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Hart City	Oceana	\$216,455	Hersey Village	Osceola	\$36,215
Hesperia Village	Oceana	\$97,237	Le Roy Village	Osceola	\$26,376
New Era Village	Oceana	\$46,054	Marion Village	Osceola	\$89,596
Pentwater Village	Oceana	\$88,759	Tustin Village	Osceola	\$22,713
Rothbury Village	Oceana	\$46,892	Big Creek Township	Oscoda	\$286,059
Shelby Village	Oceana	\$210,593	Clinton Township	Oscoda	\$43,542
Walkerville Village	Oceana	\$27,214	Comins Township	Oscoda	\$192,485
Churchill Township	Ogemaw	\$172,598	Elmer Township	Oscoda	\$116,705
Cumming Township	Ogemaw	\$70,547	Greenwood Township	Oscoda	\$111,891
Edwards Township	Ogemaw	\$142,245	Mentor Township	Oscoda	\$111,891
Foster Township	Ogemaw	\$85,305	Bagley Township	Otsego	\$629,267
Goodar Township	Ogemaw	\$40,193	Charlton Township	Otsego	\$145,594
Hill Township	Ogemaw	\$136,488	Chester Township	Otsego	\$137,848
Horton Township	Ogemaw	\$95,353	Corwith Township	Otsego	\$128,010
Klacking Township	Ogemaw	\$62,173	Dover Township	Otsego	\$59,556
Logan Township	Ogemaw	\$55,788	Elmira Township	Otsego	\$180,135
Mills Township	Ogemaw	\$436,677	Hayes Township	Otsego	\$281,872
Ogemaw Township	Ogemaw	\$123,195	Livingston Township	Otsego	\$270,882
Richland Township	Ogemaw	\$65,837	Otsego Lake Township	Otsego	\$303,957
Rose Township	Ogemaw	\$138,791	Gaylord City	Otsego	\$385,704
West Branch Township	Ogemaw	\$265,230	Vanderbilt Village	Otsego	\$59,138
Rose City City	Ogemaw	\$66,151	Allendale Charter Township	Ottawa	\$2,795,592
West Branch City	Ogemaw	\$214,571	Blendon Township	Ottawa	\$711,956
Prescott Village	Ogemaw	\$26,586	Chester Township	Ottawa	\$215,303
Bergland Township	Ontonagon	\$41,553	Crockery Township	Ottawa	\$482,627
Bohemia Township	Ontonagon	\$7,222	Grand Haven Charter Township	Ottawa	\$1,843,632
Carp Lake Township	Ontonagon	\$63,848	Holland Charter Township	Ottawa	\$4,049,626
Greenland Township	Ontonagon	\$68,453	Jamestown Charter Township	Ottawa	\$931,65
Haight Township	Ontonagon	\$18,945	Olive Township	Ottawa	\$555,267
Interior Township	Ontonagon	\$29,412	Park Township	Ottawa	\$1,978,759
McMillan Township	Ontonagon	\$42,286	Polkton Charter Township	Ottawa	\$273,394
Matchwood Township	Ontonagon	\$8,164	Port Sheldon Township	Ottawa	\$493,303
Ontonagon Township	Ontonagon	\$98,388	Robinson Township	Ottawa	\$682,753
Rockland Township	Ontonagon	\$19,992	Spring Lake Township	Ottawa	\$1,320,394
Stannard Township	Ontonagon	\$69,605	Tallmadge Charter Township	Ottawa	\$872,098
Ontonagon Village	Ontonagon	\$130,836	Wright Township	Ottawa	\$343,418
Burdell Township	Osceola	\$116,391	Zeeland Charter Township	Ottawa	\$1,210,387
Cedar Township	Osceola	\$47,624	Coopersville City	Ottawa	\$459,181
Ewart Township	Osceola	\$155,433	Ferrysburg City	Ottawa	\$316,936
Hartwick Township	Osceola	\$58,719	Grand Haven City	Ottawa	\$1,156,274
Hersey Township	Osceola	\$167,993	Hudsonville City	Ottawa	\$769,105
Highland Township	Osceola	\$130,522	Zeeland City	Ottawa	\$579,445
Le Roy Township	Osceola	\$100,482	Spring Lake Village	Ottawa	\$260,101
Lincoln Township	Osceola	\$157,631	Allis Township	Presque Isle	\$93,678
Marion Township	Osceola	\$85,933	Bearinger Township	Presque Isle	\$36,320
Middle Branch Township	Osceola	\$89,492	Belknap Township	Presque Isle	\$73,896
Orient Township	Osceola	\$81,327	Bismarck Township	Presque Isle	\$38,099
Osceola Township	Osceola	\$112,519	Case Township	Presque Isle	\$68,977
Richmond Township	Osceola	\$162,027	Krakow Township	Presque Isle	\$69,186
Rose Lake Township	Osceola	\$145,699	Metz Township	Presque Isle	\$29,935
Sherman Township	Osceola	\$108,437	Moltke Township	Presque Isle	\$29,307
Sylvan Township	Osceola	\$113,147	North Allis Township	Presque Isle	\$51,288
Ewart City	Osceola	\$196,986	Ocqueoc Township	Presque Isle	\$64,895
Reed City City	Osceola	\$250,263	Posen Township	Presque Isle	\$60,498

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Presque Isle Township	Presque Isle	\$163,492	Brockway Township	St Clair	\$206,511
Pulawski Township	Presque Isle	\$33,913	Burtchville Township	St Clair	\$411,975
Rogers Township	Presque Isle	\$97,028	Casco Township	St Clair	\$424,536
Onaway City	Presque Isle	\$86,666	China Township	St Clair	\$361,107
Rogers City City	Presque Isle	\$277,686	Clay Township	St Clair	\$931,759
Millersburg Village	Presque Isle	\$20,306	Clyde Township	St Clair	\$568,978
Posen Village	Presque Isle	\$22,818	Columbus Township	St Clair	\$421,710
Au Sable Township	Roscommon	\$26,376	Cottrellville Township	St Clair	\$361,107
Backus Township	Roscommon	\$34,331	East China Township	St Clair	\$389,576
Denton Township	Roscommon	\$568,769	Emmett Township	St Clair	\$245,971
Gerrish Township	Roscommon	\$308,877	Fort Gratiot Charter Township	St Clair	\$1,150,412
Higgins Township	Roscommon	\$88,131	Grant Township	St Clair	\$192,381
Lake Township	Roscommon	\$125,707	Greenwood Township	St Clair	\$161,713
Lyon Township	Roscommon	\$141,826	Ira Township	St Clair	\$534,333
Markey Township	Roscommon	\$242,622	Kenockee Township	St Clair	\$254,554
Nester Township	Roscommon	\$31,087	Kimball Township	St Clair	\$969,649
Richfield Township	Roscommon	\$383,192	Lynn Township	St Clair	\$127,905
Roscommon Township	Roscommon	\$453,215	Mussey Township	St Clair	\$236,028
Roscommon Village	Roscommon	\$109,902	Port Huron Charter Township	St Clair	\$1,083,948
Albee Township	Saginaw	\$211,535	Riley Township	St Clair	\$342,790
Birch Run Township	Saginaw	\$444,318	St Clair Township	St Clair	\$737,076
Blumfield Township	Saginaw	\$191,125	Wales Township	St Clair	\$333,579
Brady Township	Saginaw	\$193,323	Algonac City	St Clair	\$422,547
Brant Township	Saginaw	\$198,766	Marine City City	St Clair	\$424,745
Bridgeport Charter Township	Saginaw	\$1,026,694	Marysville City	St Clair	\$1,012,354
Buena Vista Charter Township	Saginaw	\$848,443	St Clair City	St Clair	\$552,545
Carrollton Township	Saginaw	\$590,959	Yale City	St Clair	\$195,730
Chapin Township	Saginaw	\$105,192	Capac Village	St Clair	\$192,276
Chesaning Township	Saginaw	\$224,200	Emmett Village	St Clair	\$27,214
Frankenmuth Township	Saginaw	\$196,777	Burr Oak Township	St Joseph	\$192,171
Fremont Township	Saginaw	\$211,326	Colon Township	St Joseph	\$226,712
James Township	Saginaw	\$196,882	Constantine Township	St Joseph	\$218,025
Jonesfield Township	Saginaw	\$87,712	Fabius Township	St Joseph	\$339,335
Kochville Township	Saginaw	\$491,838	Fawn River Township	St Joseph	\$140,570
Lakefield Township	Saginaw	\$104,773	Florence Township	St Joseph	\$130,103
Maple Grove Township	Saginaw	\$263,974	Flowerfield Township	St Joseph	\$167,574
Marion Township	Saginaw	\$92,422	Leonidas Township	St Joseph	\$124,556
Richland Township	Saginaw	\$411,033	Lockport Township	St Joseph	\$389,681
Saginaw Charter Township	Saginaw	\$4,097,774	Mendon Township	St Joseph	\$192,695
St Charles Township	Saginaw	\$143,187	Mottville Township	St Joseph	\$149,676
Spaulding Township	Saginaw	\$209,337	Nottawa Township	St Joseph	\$266,591
Swan Creek Township	Saginaw	\$234,353	Park Township	St Joseph	\$269,417
Taymouth Township	Saginaw	\$448,400	Sherman Township	St Joseph	\$345,092
Thomas Township	Saginaw	\$1,200,025	Sturgis Township	St Joseph	\$231,108
Tittabawassee Township	Saginaw	\$1,045,011	White Pigeon Township	St Joseph	\$240,424
Zilwaukee Township	Saginaw	\$6,803	Sturgis City	St Joseph	\$1,136,805
Frankenmuth City	Saginaw	\$578,712	Three Rivers City	St Joseph	\$797,888
Zilwaukee City	Saginaw	\$160,038	Burr Oak Village	St Joseph	\$84,363
Birch Run Village	Saginaw	\$154,491	Centreville Village	St Joseph	\$147,164
Chesaning Village	Saginaw	\$234,248	Colon Village	St Joseph	\$121,206
Merrill Village	Saginaw	\$75,675	Constantine Village	St Joseph	\$220,955
Oakley Village	Saginaw	\$28,679	Mendon Village	St Joseph	\$89,073
St Charles Village	Saginaw	\$198,452	White Pigeon Village	St Joseph	\$159,829
Berlin Township	St Clair	\$335,253	Argyle Township	Sanilac	\$74,733

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Austin Township	Sanilac	\$65,837	New Haven Township	Shiawassee	\$134,290
Bridgehampton Township	Sanilac	\$67,721	Owosso Charter Township	Shiawassee	\$496,338
Buel Township	Sanilac	\$127,172	Perry Township	Shiawassee	\$345,406
Custer Township	Sanilac	\$100,586	Rush Township	Shiawassee	\$130,208
Delaware Township	Sanilac	\$70,965	Sciota Township	Shiawassee	\$186,205
Elk Township	Sanilac	\$87,817	Shiawassee Township	Shiawassee	\$234,667
Elmer Township	Sanilac	\$79,234	Venice Township	Shiawassee	\$219,909
Evergreen Township	Sanilac	\$92,108	Vernon Township	Shiawassee	\$386,646
Flynn Township	Sanilac	\$103,727	Woodhull Township	Shiawassee	\$387,274
Forester Township	Sanilac	\$100,168	Corunna City	Shiawassee	\$350,012
Fremont Township	Sanilac	\$102,889	Durand City	Shiawassee	\$344,360
Greenleaf Township	Sanilac	\$76,827	Laingsburg City	Shiawassee	\$134,499
Lamotte Township	Sanilac	\$90,538	Owosso City	Shiawassee	\$1,511,519
Lexington Township	Sanilac	\$247,541	Perry City	Shiawassee	\$218,967
Maple Valley Township	Sanilac	\$119,741	Bancroft Village	Shiawassee	\$52,020
Marion Township	Sanilac	\$82,165	Byron Village	Shiawassee	\$57,463
Marlette Township	Sanilac	\$172,912	Lennon Village	Shiawassee	\$50,450
Minden Township	Sanilac	\$34,645	Morrice Village	Shiawassee	\$95,248
Moore Township	Sanilac	\$118,171	New Lothrop Village	Shiawassee	\$57,986
Sanilac Township	Sanilac	\$180,239	Vernon Village	Shiawassee	\$80,804
Speaker Township	Sanilac	\$129,580	Akron Township	Tuscola	\$121,939
Washington Township	Sanilac	\$159,096	Almer Township	Tuscola	\$206,092
Watertown Township	Sanilac	\$130,312	Arbela Township	Tuscola	\$305,737
Wheatland Township	Sanilac	\$48,148	Columbia Township	Tuscola	\$75,571
Worth Township	Sanilac	\$380,156	Dayton Township	Tuscola	\$183,589
Brown City City	Sanilac	\$130,836	Denmark Township	Tuscola	\$159,410
Croswell City	Sanilac	\$239,272	Elkland Township	Tuscola	\$107,599
Marlette City	Sanilac	\$184,949	Ellington Township	Tuscola	\$131,778
Sandusky City	Sanilac	\$263,765	Elmwood Township	Tuscola	\$80,909
Applegate Village	Sanilac	\$24,283	Fairgrove Township	Tuscola	\$84,677
Carsonville Village	Sanilac	\$51,811	Fremont Township	Tuscola	\$232,469
Deckerville Village	Sanilac	\$81,746	Gilford Township	Tuscola	\$72,117
Forestville Village	Sanilac	\$13,293	Indianfields Township	Tuscola	\$263,660
Lexington Village	Sanilac	\$117,019	Juniata Township	Tuscola	\$154,805
Melvin Village	Sanilac	\$17,584	Kingston Township	Tuscola	\$116,810
Minden City Village	Sanilac	\$19,259	Koylton Township	Tuscola	\$149,990
Peck Village	Sanilac	\$62,278	Millington Township	Tuscola	\$321,228
Port Sanilac Village	Sanilac	\$60,812	Novesta Township	Tuscola	\$145,803
Doyle Township	Schoolcraft	\$62,382	Tuscola Township	Tuscola	\$202,534
Germfask Township	Schoolcraft	\$49,090	Vassar Township	Tuscola	\$406,637
Hiawatha Township	Schoolcraft	\$129,789	Watertown Township	Tuscola	\$215,722
Inwood Township	Schoolcraft	\$73,373	Wells Township	Tuscola	\$176,681
Manistique Township	Schoolcraft	\$110,111	Wisner Township	Tuscola	\$67,721
Mueller Township	Schoolcraft	\$23,341	Caro City	Tuscola	\$417,418
Seney Township	Schoolcraft	\$12,037	Vassar City	Tuscola	\$266,067
Thompson Township	Schoolcraft	\$79,443	Akron Village	Tuscola	\$39,251
Manistique City	Schoolcraft	\$307,621	Cass City Village	Tuscola	\$238,226
Antrim Township	Shiawassee	\$219,595	Fairgrove Village	Tuscola	\$54,951
Bennington Township	Shiawassee	\$320,809	Gagetown Village	Tuscola	\$37,995
Burns Township	Shiawassee	\$292,235	Kingston Village	Tuscola	\$42,809
Caledonia Charter Township	Shiawassee	\$449,761	Mayville Village	Tuscola	\$92,632
Fairfield Township	Shiawassee	\$76,408	Millington Village	Tuscola	\$104,355
Hazelton Township	Shiawassee	\$150,723	Reese Village	Tuscola	\$142,768
Middlebury Township	Shiawassee	\$153,758	Unionville Village	Tuscola	\$49,299

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Table 4
Local Fiscal Recovery Funds – Non-entitlement Units

Name	County	Funding Estimate*	Name	County	Funding Estimate*
Almena Township	Van Buren	\$542,288	Ypsilanti City	Washtenaw	\$2,111,269
Antwerp Township	Van Buren	\$883,298	Barton Hills Village	Washtenaw	\$32,133
Arlington Township	Van Buren	\$214,152	Manchester Village	Washtenaw	\$225,456
Bangor Township	Van Buren	\$220,432	Brownstown Charter Township	Wayne	\$3,357,872
Bloomington Township	Van Buren	\$271,301	Grosse Ile Township	Wayne	\$1,061,025
Columbia Township	Van Buren	\$249,216	Huron Charter Township	Wayne	\$1,700,550
Covert Township	Van Buren	\$302,597	Northville Township	Wayne	\$3,071,185
Decatur Township	Van Buren	\$196,882	Plymouth Charter Township	Wayne	\$2,829,714
Geneva Township	Van Buren	\$370,422	Sumpter Township	Wayne	\$980,221
Hamilton Township	Van Buren	\$153,339	Van Buren Charter Township	Wayne	\$2,972,168
Hartford Township	Van Buren	\$334,939	Allen Park City	Wayne	\$2,819,771
Keeler Township	Van Buren	\$225,979	Belleville City	Wayne	\$407,789
Lawrence Township	Van Buren	\$237,388	Ecorse City	Wayne	\$1,001,678
Paw Paw Township	Van Buren	\$370,213	Flat Rock City	Wayne	\$1,047,104
Pine Grove Township	Van Buren	\$308,563	Garden City City	Wayne	\$2,764,087
Porter Township	Van Buren	\$257,485	Gibraltar City	Wayne	\$472,997
South Haven Charter Township	Van Buren	\$417,942	Grosse Pointe City	Wayne	\$539,462
Waverly Township	Van Buren	\$265,021	Grosse Pointe Farms City	Wayne	\$953,949
Bangor City	Van Buren	\$191,857	Grosse Pointe Park City	Wayne	\$1,156,588
Gobles City	Van Buren	\$83,526	Village of Grosse Pointe		
Hartford City	Van Buren	\$271,301	Shores City	Wayne	\$292,444
South Haven City	Van Buren	\$455,099	Grosse Pointe Woods City	Wayne	\$1,604,778
Bloomington Village	Van Buren	\$45,950	Hamtramck City	Wayne	\$2,260,736
Breedsville Village	Van Buren	\$19,992	Harper Woods City	Wayne	\$1,438,774
Decatur Village	Van Buren	\$181,286	Highland Park City	Wayne	\$1,127,804
Lawrence Village	Van Buren	\$102,157	Inkster City	Wayne	\$2,541,771
Lawton Village	Van Buren	\$188,927	Melvindale City	Wayne	\$1,072,643
Mattawan Village	Van Buren	\$207,453	Northville City	Wayne	\$623,615
Paw Paw Village	Van Buren	\$352,314	Plymouth City	Wayne	\$958,136
Ann Arbor Charter Township	Washtenaw	\$440,969	River Rouge City	Wayne	\$776,536
Augusta Charter Township	Washtenaw	\$761,568	Riverview City	Wayne	\$1,259,372
Bridgewater Township	Washtenaw	\$181,181	Rockwood City	Wayne	\$330,543
Dexter Township	Washtenaw	\$685,998	Romulus City	Wayne	\$2,467,352
Freedom Township	Washtenaw	\$155,851	Southgate City	Wayne	\$3,031,097
Lima Township	Washtenaw	\$414,278	Trenton City	Wayne	\$1,900,467
Lodi Township	Washtenaw	\$688,614	Wayne City	Wayne	\$1,759,897
Lyndon Township	Washtenaw	\$291,502	Woodhaven City	Wayne	\$1,305,112
Manchester Township	Washtenaw	\$270,778	Wyandotte City	Wayne	\$2,601,956
Northfield Township	Washtenaw	\$907,790	Antioch Township	Wexford	\$86,980
Pittsfield Charter Township	Washtenaw	\$4,073,805	Boon Township	Wexford	\$59,661
Salem Township	Washtenaw	\$658,679	Cedar Creek Township	Wexford	\$189,555
Saline Township	Washtenaw	\$235,295	Cherry Grove Township	Wexford	\$252,461
Scio Township	Washtenaw	\$1,875,765	Clam Lake Township	Wexford	\$229,852
Sharon Township	Washtenaw	\$188,089	Colfax Township	Wexford	\$89,492
Superior Charter Township	Washtenaw	\$1,495,400	Greenwood Township	Wexford	\$62,801
Sylvan Township	Washtenaw	\$313,168	Hanover Township	Wexford	\$92,422
Webster Township	Washtenaw	\$712,688	Haring Charter Township	Wexford	\$371,469
York Charter Township	Washtenaw	\$966,300	Henderson Township	Wexford	\$17,584
Chelsea City	Washtenaw	\$566,885	Liberty Township	Wexford	\$92,318
Dexter City	Washtenaw	\$493,512	Selma Township	Wexford	\$224,200
Milan City	Washtenaw	\$632,407	Slagle Township	Wexford	\$53,067
Saline City	Washtenaw	\$977,918	South Branch Township	Wexford	\$41,135
			Springville Township	Wexford	\$147,164

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.

Local Fiscal Recovery Funds – Non-entitlement Units					
Name	County	Funding Estimate*	Name	County	Funding Estimate*
Wexford Township	Wexford	\$115,659	Buckley Village	Wexford	\$75,152
Cadillac City	Wexford	\$1,098,706	Harrietta Village	Wexford	\$15,282
Manton City	Wexford	\$162,760	Mesick Village	Wexford	\$42,391
Source: Michigan Department of Treasury					

*Note: No NEU may receive an amount greater than 75% of its most recent pre-pandemic budget.