

The Gratiot County Tax Track report is an annual examination of the progress of collaborative, countywide economic development efforts. Prepared by Greater Gratiot Development, Inc. (GGDI) for the elected leadership and citizens of the county, it quantifies the annual and long-term outcomes of the collaborative Gratiot County economic development process. It is designed to provide a clear return on investment (ROI) analysis in an annual report.

Economic development is often difficult to identify or define because it consists of a broad range of activities. The International Economic Development Council has defined economic development as a wealth creation process. Activities within the economic development process include:

- Retaining existing business and industry
- Assisting firms in expansion and location
- Aiding in the entrepreneurial start-up
- Helping businesses in searching, training, and hiring qualified employees
- Assistance in obtaining financing
- Providing business counseling services
- Improving the community business climate

There is an evolving understanding of what is necessary for a community to succeed and move forward. Once thought of as separate activities, economic development and community development are now understood to be collective, especially in the effort to maximize problem solving capacity and take advantage of opportunities. The benefits of this more mature practice are supported by examining two of the most significant Gratiot successes: the countywide Brownfield Redevelopment effort and the development of utility-scale wind energy.

Measuring the success of economic and community development activities in concrete terms can be difficult and even impossible. Nevertheless, GGDI has developed a conservative measurement that gauges the productivity of its efforts, the Tax Track. In general, the Tax Track measures two things: taxes gained and net jobs created. Since 1985, the Tax Track and its individual components have served as an annual report to GGDI's constituency.

The ultimate purpose of the Tax Track is to demonstrate that the development efforts of GGDI continue to warrant the resources expended by the citizens and businesses of Gratiot County. The Tax Track clearly demonstrates that the countywide collaborative economic development program is successful.

The Tax Track illustrates that a harmonious team effort over an extended period does reap increasingly larger benefits. In economic development, as in business in general, consistent effort is the key to long-term growth. Keeping with that approach, the Board of Greater Gratiot Development, Inc. will continue to work aggressively towards the achievement of new and expanded growth for the entire Gratiot Community.

The five sections of the Tax Track provide an explanation as to the measurement of GGDI's contributions to the community:

- 1) Tax Revenue Gained
- 2) Project Descriptions
- 3) Jobs Created and Retained
- 4) Grant Funds Received
- 5) Investment Returns and Impact Analysis

Several tables and graphs accompany the report that depict the economic growth since the establishment of GGDI in 1978.

Throughout this report, the reader will notice continual reference to the term net jobs. It is GGDI's belief that only by accounting for jobs that currently exist, can the Gratiot community truly understand and evaluate the continuous effect of countywide economic development efforts. The reader will further notice that various sections of the report refer to projects/businesses that have ceased operations, gone out of business, or are termed inactive. Greater Gratiot Development, Inc. continues to note these projects/businesses to highlight that development within the community is an evolutionary process. It is important to realize that an economically healthy community cannot rest or be "finished" developing. Over the last several decades, the Gratiot economy has experienced several significant plant closings, which seriously affected the regional economy. However, over the past 42 years, the Gratiot area has been able to gain enough manufacturing jobs to exceed the number of those lost, with the total employed workforce 16,934 in 2018. It is important to note that the County economic base has also diversified. However, it is critical not to become complacent regarding the need to maintain and increase resources devoted to community wide development efforts.

The primary goal of the Tax Track is to provide tangible data so the benefits of GGDI's work in Gratiot County can be objectively measured. This is achieved by measuring two major indicators of economic growth: the effect on the property tax base and the net number of new jobs. This section provides a brief explanation as to why and how each indicator is measured.

Taxes Gained

Changes in the size of Gratiot County's property tax base constitute the primary element examined in the Tax Track. When improvements made possible through GGDI's assistance are in place, the assessed value of real and personal property increases. These increases generate additional tax revenue and result in the expansion of the Gratiot County tax base. Thus, additional taxes paid on real and personal property by these firms are essential in measuring the productivity of GGDI's efforts.

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GGDI's contribution to the expansion of the County's tax base is measured by the increases in the property tax payments paid by project firms. Once a company receives GGDI assistance, its property tax payments for real and personal property are monitored annually. Only those tax payments on property directly related to the project plus subsequent related increases are recorded. The cumulative increase in tax payments represents a conservative, longitudinal measure of the increase in tax revenues resulting from GGDI's development activities.

It should be noted that the Tax Track measures only the gross income in property tax payments from each project firm. It does not specifically consider increases due to changes in millage rates or equalization values, or any tax gains due to improvements of related property such as utility and city properties. The Tax Track also does not consider the economic tax impact of the projects involving nonprofit entities, such as Alma College, MidMichigan Medical Center - Gratiot, and Masonic Pathways. Moreover, the Tax Track does not attempt to measure secondary tax revenue gains from GGDI projects, i.e., residential property taxes paid by new employees of a GGDI-assisted firm or property taxes paid by other firms that expand or locate in Gratiot County for the purpose of supporting a "project firm." Therefore, as a measure of total additional property taxes paid as a result of GGDI's efforts, the Tax Track is conservative in its conclusions.

Jobs Created

The second economic growth indicator measured by the Tax Track is the net increase in the number of jobs created and/or retained as a result of GGDI projects. The creation of jobs – especially those in the manufacturing and other base income producing sectors – has the most beneficial impact on the overall condition of the local economy. As the number of jobs in the local economy increases, a "spin-off" effect can be observed. The creation of new jobs is accompanied by an increase in personal income. As this additional income makes its way through the economy, it produces a multitude of positive effects in other sectors of the economy: new businesses, additional jobs, increased retail sales, larger bank deposits, population growth, stable or increased school enrollment, and increased taxes. Although the multiplier effect is extremely difficult to measure with a specific degree of accuracy, determining the number of base economic jobs from which it originates is a relatively easy task.

To obtain a measure of the number of jobs created and retained in Gratiot County, annual surveys are conducted to determine the level of employment at each firm with whom GGDI has completed a project. The resulting net figures can then be used to estimate the various "spin-off" effects associated with GGDI project firms. It is important to note that not all GGDI projects result in the creation of new jobs. While all projects by definition contribute to a general expansion of the economy, a project's impact on employment depends on the nature of the project itself. Some have only a modest effect, while others may have a substantial effect or produce no noticeable effect at all. Nevertheless, the majority of GGDI's projects have had a direct impact on job creation and/or retention.

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As with measuring additional tax revenues, the Tax Track is very conservative in estimating the actual economic gain derived from the creation and retention of jobs. Although figures are compiled for jobs created or retained in all sectors of employment, only full-time jobs in the manufacturing and other base income producing sectors are considered when estimating the impact of a project on the economy as a whole. Moreover, only the net numbers of jobs that can be directly tied to GGDI's development activities are included.

Former Renaissance Zones

In 1997, the State of Michigan awarded the bi-county Gratiot-Montcalm region with a new tool for economic development, a Renaissance Zone. In the fall of 1996, GGDI, together with Montcalm Alliance, successfully competed for one of the eleven Zones (four rural) designated by the State. Within the Gratiot-Montcalm Zone, there were nine subzones: four completely within Gratiot County, four within Montcalm County, and one subzone shared by the two counties. The unique economic development incentive of a Renaissance Zone was its status of being virtually free from state and local taxes during the period of zone designation: 12 years fully and 3 additional years of partial tax-free status. This made locating within a Renaissance subzone very attractive for new and expanding business and industry. Additionally, the presence of these subzones assured that the Gratiot County community would have industrial park space for growth, now and in the foreseeable future. Prior to Zone designation, the Gratiot area had virtually no industrial-zoned or designated space available for medium to large industrial opportunities. The Renaissance Zone status is now fully expired for all of the subzones.

South Ithaca Industrial Park

The Renaissance Zone designation immediately allowed GGDI to successfully compete for grants totaling \$3 million for infrastructure construction in one of the subzones, which became the South Ithaca Industrial Park. Additionally, an MDOT "Category A" \$1.2 million grant - authored by GGDI, the City of Ithaca and the Gratiot County Road Commission - was awarded to the City and the Road Commission to fund road improvements in the City and Newark Township around the South Ithaca Industrial Park. The construction of the new industrial park and all related grant funding would not have been possible without having successfully competed for placement of the Renaissance Zone in Gratiot County.

The Breckenridge-Wheeler Subzone

The Breckenridge-Wheeler subzone is approximately 450 acres on the north and south side of M-46 to the east of the Village. Designated as a subzone in 1999, the area saw only limited investment activity. Decisive action by the Village to purchase approximately 150 acres in 2009 made it possible to prepare for construction of what - in November of 2013 - became Gratiot County's fifth Michigan Certified Business Park: the Breckenridge Industrial, Technology and Agribusiness Park. The successful location of Gratiot County Wind, LLC—Michigan's largest wind farm—made it possible for the new park to be the ideal location of the wind farm's operations and maintenance facilities (Invenergy and DTE). Invenergy's decision to locate in the park made it other financing secured by the Village to complete Phase I infrastructure. With infrastructure in place,

the Park is now the home of Integrity Fabrication & Machine, Inc., Huron Pork, Gemini Capital Management, maintenance & operations facilities for Invenergy & DTE, and Stoneman Pro Services.

Zone Benefits

The Renaissance Zone designation allowed GGDI to expand its relationship with different State organizations, such as the Michigan Economic Development Corporation and the Michigan Department of Agriculture. This window of opportunity for communication and consultation between agencies will continue to result in much more exposure for GGDI and its marketing of development opportunities in Gratiot County. The Gratiot County area has received attention and advertising exposure at a level once thought impossible given limited local resources.

The central goal behind the implementation of the Renaissance Zone was to attract new business and industry, in order to create jobs directly and indirectly. New industrial jobs result in “spin-off” positions and benefits elsewhere in the local economy. The most notable areas of initial benefit occur in the construction and service sectors. Of particular importance is the positive effect directly generated by the construction of new infrastructure within and around the subzones. The new infrastructure makes it possible for additional development to take place in areas otherwise not feasible. As these developments occur in non-zoned areas, they will be on the full tax roll of the respective local municipalities.

Company Locations

- Cartridges Are Us — Ithaca
- Hutchinson Aerospace and Industry — Ithaca
- Misenhelder Welding — Ithaca
- Powder Coating of Central MI — Ithaca
- Gratiot Co. Central Dispatch — Ithaca
- Zeeland Farm Services (formerly owned by ICM) - Ithaca
- Exelon (Beebe Community Wind) — Ithaca
- Huron Pork — Breckenridge
- Great Lakes Cattle — Bethany Township
- United Producers (Livestock Exchange) — St. Louis
- Integrity Fab & Machine — Breckenridge
- Suburban Propane (Northwest Energy) — Breckenridge
- Stoneman Pro Services LLC — Breckenridge
- Invenergy (Gratiot County Wind, LLC) — Breckenridge
- DTE — Breckenridge
- Gemini Capital Management — Breckenridge

All of the above companies located or expanded here largely due to the Renaissance Zone classification. The benefit of locating in a Renaissance Zone was not having to pay the following taxes until 2009 and then only partially until 2012 (except Breckenridge where the time frames were 2012 and 2015): MI Business Tax -Corporate Income Tax, Local Personal Property Tax on equipment, and Local Real Property Tax on real estate.

In 2011, the State of Michigan repealed the Michigan Business Tax, replacing it with a Corporate Income Tax. This change did not affect local tax collection; however, companies

Current Renaissance Zone

The ZFS Ithaca, LLC project will begin its Renaissance Zone status in tax year 2017. It will run for 12 years fully and for 3 additional years with partial tax-free status.

Zone Outcomes

When one is weighing the benefits of having companies locate within a Renaissance Zone, it is fundamental to take a long-term perspective. Nevertheless, short-term benefits can also be significant. These benefits include:

- "Spin-off" jobs within the community
- County exposure at a state, national, and international level for marketing
- Increased amount of grant money the County/municipalities have received and are eligible for
- Revenue from new employees' wages supports the area economy
- Local business-to-business opportunities are expanded

In order to enable the Gratiot Community to evaluate Renaissance Zone activity, the Tax Track reports employment gain, tax dollars collected after zone completion, grant dollars, and other items pertinent to the Renaissance Zone development.

The net total FTE jobs created in the Renaissance Subzones was 580 as of August 2019. Of the 580 net FTE jobs, 566 are base income producing jobs. The benefit to the extended community is represented by the number of "spin-off" jobs created, which is 153 $[(566*1.27)-566]$, raising the total number of FTE jobs to 733. This was calculated by using a very conservative base multiplier of 1.27. Another way to consider this is that zone development and spin-off effects account for over 4 points of the Gratiot County employed workforce.

Tool & Die Recovery Zones

In 1996, the Michigan Renaissance Zone Act was amended to allow up to 25 Tool and Die Renaissance Recovery Zones. At that time two Gratiot businesses qualified for the program: Brinks Machine – Pine River Township and Momentum Industries – St. Louis.

The tax-free status of a company within a Renaissance Zone obviously has some ramifications upon the Gratiot community, as there is public sector cost involved. However, GGDI believes the overall positive benefit to both the host community and the surrounding larger community will prove much more significant than the costs.

1. Tax Revenue Gained

Table 1 below is a summary of the projects and taxes tracked by GGDI. The first line for each project shows taxes paid on real property, while the second line shows taxes paid on personal property. The column labeled "Project Year" gives the year in which the project was initiated. The "Base Year" and "Base Tax" columns show the year and the amount of tax paid prior to GGDI assistance. The "First Year Tax" column lists the taxes paid in the impact year of the project. Figures in the "First Year Additional" column reflect the amount of additional taxes generated as a result of the project over the first year. Taxes paid in 2018 are found under the "2018 Tax" column. Figures in the "Cumulative Additional" column represent the total amount of additional taxes generated to date as a result of the project. GGDI has also incorporated a County Allocation column, which is the amount that is directly paid to Gratiot County.

TABLE 1: SUMMARY OF TAXES PAID BY GGDI-ASSISTED PROJECTS

Company Name and Project Year	Base Year	Base Tax	First Year Tax	2018 Tax	First Year Additional	Previous Year Cumulative	Cumulative Additional		County Allocation 2018
DMH FACILITY: Real taxes from '79-'90									
DMH Building - 1979	1979	\$52.20	\$9,678.95	INACTIVE	\$9,626.75	\$123,141.41	\$123,141.41	EST.	N/A
American Frame (Lippert) - 1979	1979	SEE DMH		INACTIVE					
Alma Tire - 1981	1981	SEE DMH		INACTIVE					
Barker Drilling Mud - 1981	1981	SEE DMH		INACTIVE					
Richard Ts - 1985	1986	SEE DMH		INACTIVE					
Hoogerland Memorial Workshop - 1986	1986	SEE DMH		INACTIVE					
VN&J Sales - 1987	1988	SEE DMH		INACTIVE					
Mustang-Millipark Mud - 1989	1992	SEE DMH		INACTIVE					
NOTE: Taxes paid on real property from 1979 through 1996 by projects associated with the DMH Facility are combined and tracked under the "DMH Building" heading.									
K-Mart - 1979	1979	\$4,296.13	\$7,943.66	\$39,540.72	\$3,647.53	\$2,379,440.04	\$2,418,980.76	ACT.	\$3,204.42
Personal	1980	\$0.00	\$6,397.30	\$0.00	\$6,397.30	\$457,968.08	\$457,968.08	ACT.	\$0.00
International Automotive Components (formerly Lear) - 1979	1979	\$410.57	\$34,143.30	\$72,151.42	\$33,732.73	\$1,916,342.76	\$1,988,494.18	ACT.	\$6,170.40
Personal	1979	\$0.00	\$25,032.30	\$19,023.75	\$25,032.30	\$3,539,377.26	\$3,558,401.01	ACT.	\$2,598.26
E&S Graphics - 1980 (J&S own property)	1980	\$0.00	\$0.00	\$5,046.45	\$0.00	\$72,537.32	\$77,583.77	EST.	\$457.17
Personal	1980	\$577.20	\$987.18	\$0.00	\$409.98	\$97,234.30	\$97,234.30	EST.	\$0.00
Central Michigan Packing - 1981	1982	\$0.00	\$976.73	\$3,396.61	\$976.73	\$51,568.34	\$54,964.95	ACT.	\$750.33
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Brink's Machine - 1982	1982	\$1,326.53	\$1,426.06	\$4,286.67	\$99.53	\$32,198.96	\$36,485.63	EST.	\$472.37
Personal	1982	\$5,556.69	\$6,987.69	\$475.85	\$1,431.00	\$254,382.06	\$254,857.91	EST.	\$59.73
Anchor Danly (Danly IEM) (formerly Danly Die Set) - 1982	1982	\$0.00	\$10,656.56	\$31,166.00	\$10,656.56	\$1,782,217.79	\$1,813,383.79	ACT.	\$2,823.37
Personal	1983	\$0.00	\$55,407.21	\$6,202.44	\$55,407.21	\$2,143,040.22	\$2,149,242.66	ACT.	\$931.90
Schnepf Health Care Center - 1982	1982	\$19,071.78	\$21,620.00	\$51,244.93	\$2,548.22	\$1,581,674.80	\$1,632,919.73	EST.	\$4,648.63
Personal	1983	\$642.46	\$3,258.80	\$3,301.29	\$2,616.34	\$115,779.96	\$119,081.25	EST.	\$389.90
Alma Warehousing - 1983	1984	\$7,666.56	\$8,211.07	INCLUDED IN ADW	\$544.51	\$3,572.49	\$3,572.49	EST.	N/A
Personal	1984	\$2,442.98	\$2,325.91	INDUSTRIES	-\$117.07	\$6,932.67	\$6,932.67	EST.	N/A
Garr Tool / Leppeln - 1983	1984	\$2,302.27	\$5,593.96	\$157,879.41	\$3,291.69	\$1,706,091.63	\$1,863,971.04	EST.	\$17,601.03
Personal	1984	\$4,961.97	\$10,668.76	\$21,636.81	\$5,706.79	\$3,561,139.49	\$3,582,776.30	EST.	\$5,236.35
Trident Manufacturing (formerly Precision & C&S) - 1983	1982	\$0.00	\$1,332.07	\$28,767.07	\$1,332.07	\$224,287.01	\$253,054.08	ACT.	\$2,606.05
Personal	1982	\$0.00	\$341.97	\$3,237.30	\$341.97	\$305,432.46	\$308,669.76	ACT.	\$486.40
Bear Truss & Components / Luneack - 1983	1983	\$6,068.76	\$5,263.81	\$635.94	-\$804.95	\$560,485.89	\$561,121.83	EST.	\$57.69
Personal	1984	\$2,348.32	\$3,171.99	\$0.00	\$823.67	\$397,001.37	\$397,001.37	EST.	\$0.00
Mid-State Printing - 1983	1983	\$0.00	\$2,104.75	\$2,564.05	\$2,104.75	\$97,669.83	\$100,233.88	EST.	\$232.28
Personal	1983	\$0.00	\$4,623.02	\$0.00	\$4,623.02	\$243,136.18	\$243,136.18	ACT.	\$0.00
Van Atten's - 1983	1983	\$2,116.18	\$5,551.43	INACTIVE	\$3,435.25	\$19,678.57	\$19,678.57	EST.	N/A
Personal	1983	\$565.53	\$1,060.52	INACTIVE	\$494.99	\$11,903.49	\$11,903.49	EST.	N/A
Alma Bolt Company - 1984	1984	\$2,624.64	\$2,579.14	\$22,040.14	-\$45.50	\$594,498.23	\$616,538.37	ACT.	\$1,828.58
Personal	1985	\$0.00	\$1,038.29	\$4,548.53	\$1,038.29	\$114,849.21	\$119,397.74	ACT.	\$460.69
Avalon & Tahoe Manufacturing (formerly Playbouy) - 1984/87	1984	\$8,543.42	\$8,406.96	\$77,756.20	-\$136.46	\$696,299.97	\$774,056.17	EST.	\$6,362.26
Personal	1987	\$5,653.92	\$12,565.59	\$6,527.54	\$6,911.67	\$447,458.28	\$453,985.82	EST.	\$891.53
Kenny, Inc. - 1984	1985	\$1,388.71	\$3,331.91	\$54,229.52	\$1,943.20	\$431,402.90	\$485,632.42	ACT.	\$8,842.38
Personal	1986	\$3,774.02	\$3,262.90	\$35,989.31	-\$511.12	\$474,874.91	\$510,864.22	ACT.	\$5,741.03
Michigan Sugar (formerly Monitor Sugar) - 1984	1986	\$540.72	\$4,228.32	\$17,070.69	\$3,687.60	\$301,387.03	\$318,457.72	ACT.	\$2,030.65
Personal	1986	\$0.00	\$5,921.94	\$0.00	\$5,921.94	\$239,145.91	\$239,145.91	ACT.	\$0.00
North Town Plaza - 1984	1984	\$20,991.22	\$21,101.44	INACTIVE	\$110.22	\$735,265.62	\$735,265.62	EST.	N/A
Personal	1984	\$9,846.85	\$3,577.42	INACTIVE	\$3,730.57	\$319,081.92	\$319,081.92	EST.	N/A
Petlicoat Junction - 1984	1985	\$1,471.10	\$2,686.88	\$26,110.08	\$1,215.78	\$452,575.85	\$478,685.93	EST.	\$3,002.00
Personal	1986	\$0.00	\$305.60	\$0.00	\$305.60	\$110,040.13	\$110,040.13	EST.	\$0.00
Ciba-Gelgy - 1985	1986	\$21.78	\$3,629.79	INCLUDED IN ITHACA	\$3,608.01	\$23,903.38	\$23,903.38	ACT.	N/A
Personal	1988	\$0.00	\$4,389.37	COATINGS	\$4,389.37	\$23,408.88	\$23,408.88	ACT.	N/A
Production Machining of Alma - 1986	1985	\$1,888.86	\$5,730.24	\$20,530.82	\$3,841.38	\$443,604.65	\$464,135.47	EST.	\$1,754.85
Personal	1985	\$0.00	\$3,225.58	\$989.94	\$3,225.58	\$332,886.46	\$333,876.40	ACT.	\$135.22
Pollard Disposal, Inc. - 1986	1986	\$0.00	\$2,117.38	INACTIVE	\$2,117.38	\$27,832.24	\$27,832.24	ACT.	N/A
Personal	1986	\$173.36	\$418.88	INACTIVE	\$245.52	\$39,006.08	\$39,006.08	EST.	N/A
Alpha Custom Extrusion (Alpha Plastics) - 1986	1986	\$0.00	\$8,043.30	\$19,963.39	\$8,043.30	\$478,308.46	\$498,271.85	ACT.	\$1,810.96
Personal	1986	\$0.00	\$8,222.04	\$1,943.58	\$8,222.04	\$489,549.57	\$491,493.15	ACT.	\$309.71
Central Michigan Aluminum - 1986	1986	\$5,740.44	\$6,333.99	INCLUDED IN ITHACA	\$593.55	\$25,513.16	\$25,513.16	EST.	N/A
Personal	1986	\$9,353.36	\$10,044.84	MFG	\$691.48	\$26,591.73	\$26,591.73	EST.	N/A

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Shiloh Industries (formerly Contech) - 1986	1986	\$6,872.03	\$7,280.87	\$30,815.24	\$408.84	\$638,023.56	\$668,838.80	EST.	\$2,635.33
Personal	1986	\$4,546.15	\$4,453.05	\$0.00	-\$93.10	\$3,295,126.53	\$3,295,126.53	EST.	\$0.00
Momentum Industries - 1987	1986	\$127.44	\$130.44	\$5,705.16	\$3.00	\$161,851.49	\$167,556.65	ACT.	\$345.70
Personal	1986	\$172.18	\$168.61	\$1,197.34	-\$3.57	\$226,238.93	\$227,436.27	ACT.	\$85.85
North Shore Industries - 1987	1986	\$490.46	\$528.04	INACTIVE	\$37.58	\$99.96	\$99.96	ACT.	N/A
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Beebe Furniture - 1987	1987	\$2,102.27	\$6,225.21	\$163,854.57	\$4,122.94	\$194,753.46	\$358,608.03	EST.	\$906.72
Personal	1987	\$0.00	\$80.77	\$0.00	\$80.77	\$1,304.77	\$1,304.77	EST.	\$0.00
Log Cabin Lumber - 1987	1987	\$916.19	\$1,955.90	\$3,937.41	\$1,039.71	\$111,004.46	\$114,941.87	EST.	\$459.03
Personal	1987	\$0.00	\$0.00	\$0.00	\$0.00	\$13,720.21	\$13,720.21	ACT.	\$0.00
Active Homes - 1988	1988	\$3,683.01	\$3,813.36	INACTIVE	\$130.35	\$43,613.06	\$43,613.06	ACT.	N/A
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
American Boat (formerly Alma Boat Manufacturing - 1988)	1988	SEE VALLEY ST. RENTALS							
Personal	1988	\$0.00	\$92.50	INACTIVE	\$92.50	\$16,905.48	\$16,905.48	ACT.	N/A
Alma College - 1988	1988	TAX EXEMPT							
Ithaca Manufacturing Corporation - 1988	1990	\$6,352.25	\$6,424.00	\$5,427.30	\$71.75	\$160,492.95	\$165,920.25	ACT.	\$491.67
Personal	1988	\$0.00	\$896.56	\$0.00	\$896.56	\$20,989.61	\$20,989.61	ACT.	\$0.00
Michigan Rail Car Repair - 1987	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Personal	1987	\$229.13	\$229.13	INACTIVE	INACTIVE	\$1,714.60	\$1,714.60	EST.	N/A
Mid-Michigan Upholstery - 1988	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Personal	1988	\$0.00	\$269.19	INACTIVE	\$269.19	\$2,168.89	\$2,168.89	ACT.	N/A
St. Louis Prison - 1988	1988	TAX EXEMPT							
Valley Street Rentals - 1988	1988	\$3,071.31	\$6,819.17	\$5,043.88	\$3,747.86	\$144,820.73	\$149,864.61	ACT.	\$431.37
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Alma Container - 1989	1988	\$0.00	\$0.00	\$12,824.69	\$0.00	\$242,636.09	\$255,460.78	EST.	\$1,096.77
Personal	1988	\$1,446.45	\$1,377.94	\$0.00	-\$68.51	\$161,838.53	\$161,838.53	EST.	\$0.00
MidMichigan Medical Center - Gratiot - 1989	1989	TAX EXEMPT							
Oxford Automotive Group - 1989	1989	\$95,237.33	\$148,115.42	INCLUDED IN MERRILL FABRICATION	\$52,878.09	\$1,326,260.56	\$1,326,260.56	EST.	N/A
Personal	1989	\$100,262.40	\$137,511.97		\$37,249.57	\$4,922,397.52	\$4,922,397.52	EST.	N/A
Masonic Pathways - 1989	1989	TAX EXEMPT							
Mid-State Asbestos Removal - 1989	1989	N/T	N/T	N/T	N/T	N/T	N/T	EST.	N/T
Personal	1989	\$0.00	\$526.34	\$0.00	\$526.34	\$7,245.73	\$7,245.73	ACT.	\$0.00
Highland Plastics - 1989	1988	SEE VALLEY ST. RENTALS							
Personal	1988	\$0.00	\$0.00	N/T	INACTIVE	\$89,447.48	\$89,447.48	ACT.	N/A
Mid-Michigan Industries - 1989	1989	TAX EXEMPT							
Plasti-Paint	1990	\$0.00	\$9,307.14	\$5,852.74	\$9,307.14	\$402,473.88	\$408,326.62	EST.	\$499.67
Personal	1990	\$0.00	\$13,832.39	\$5,233.86	\$13,832.39	\$235,963.22	\$241,197.08	ACT.	\$834.01
Blodgett Oil (formerly Braman Oil) - 1990	1990	\$0.00	\$3,012.68	\$9,322.45	\$3,012.68	\$147,706.96	\$157,029.41	EST.	\$873.33
Personal	1990	\$0.00	\$1,686.68	\$11,887.48	\$1,686.68	\$60,116.49	\$72,003.97	ACT.	\$1,790.80
Central Forklift - 1990	1990	\$668.81	\$671.24	INACTIVE	\$2.43	\$281.02	\$281.02	EST.	N/A
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
England Logistics (Traffic Management Services) - 1990	1990	\$3,907.20	\$3,590.40	CLOSED	-\$316.80	\$92,946.21	\$92,946.21	EST.	\$0.00
Personal	1990	\$384.20	\$424.32	CLOSED	\$40.12	\$19,622.85	\$19,622.85	EST.	\$0.00
Universal Door & Hardware - 1990	1990	\$944.24	\$1,632.00	INACTIVE	\$687.76	\$12,826.11	\$12,826.11	ACT.	N/A
Personal	1990	\$0.00	\$189.31	INACTIVE	\$189.31	\$879.23	\$879.23	ACT.	N/A
Parousia Plastics (formerly Wheeler Plastics) - 1991	1991	\$2,042.45	\$2,042.45	CLOSED	\$0.00	\$116,954.57	\$116,954.57	ACT.	N/A
Personal	1993	\$2,042.43	\$2,042.43	CLOSED	\$0.00	\$20,695.34	\$20,695.34	ACT.	N/A
Valero Energy (Total Petroleum) - 1992	1993	\$454.86	\$497.54	\$13,465.36	\$42.68	\$114,935.58	\$128,400.94	EST.	\$968.63
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Apex Marine (formerly Mellinger Boat) - 1993	1993	\$250.36	\$2,295.09	\$45,337.54	\$2,044.73	\$386,940.00	\$432,277.54	ACT.	\$3,788.70
Personal	1994	\$488.39	\$285.27	\$6,425.51	-\$203.12	\$57,997.07	\$64,422.58	ACT.	\$1,002.13
ADW Industries - 1994 (Ithaca)	1994	\$2,226.29	\$3,273.38	INACTIVE	\$1,047.09	\$110,263.12	\$110,263.12	ACT.	N/A
Personal	1994	\$0.00	\$1,833.09	INACTIVE	\$1,833.09	\$33,426.64	\$33,426.64	ACT.	N/A
Conagra - 1994	1994	\$2,913.17	\$10,920.24	\$8,579.83	\$8,007.07	\$252,230.89	\$260,810.72	ACT.	\$733.75
Personal	1994	\$0.00	\$443.65	\$0.00	\$443.65	\$13,399.94	\$13,399.94	ACT.	\$0.00
Ithaca Coatings, LLC - 1994	1994	\$2,617.43	\$9,536.41	CLOSED	\$6,918.98	\$266,178.13	\$266,178.13	ACT.	\$0.00
Personal	1994	\$0.00	\$14,691.46	CLOSED	\$14,691.46	\$167,880.98	\$167,880.98	ACT.	\$0.00
Liquipak - 1994	1994	\$0.00	\$15,494.14	\$15,979.93	\$15,494.14	\$309,815.43	\$325,795.36	ACT.	\$1,366.61
Personal	1994	\$0.00	\$3,454.32	\$340.09	\$3,454.32	\$116,822.06	\$117,162.15	ACT.	\$46.45
Michigan Paving and Materials (formerly Terry Materials) - 1994	1999	\$0.00	\$5,370.20	\$24,508.33	\$5,370.20	\$317,467.05	\$341,975.38	ACT.	\$2,094.98
Personal	1994	\$855.24	\$21,394.50	\$8,256.55	\$20,539.26	\$1,296,772.81	\$1,305,029.36	ACT.	\$1,127.68
Downtown Dime - 1994	1994	\$1,364.15	\$1,363.91	\$0.00	-\$0.24	\$10,177.52	\$10,177.52	ACT.	\$0.00
Personal	1994	\$493.84	\$417.37	\$0.00	-\$76.47	\$4,038.93	\$4,038.93	ACT.	\$0.00
The State Room - 1994	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Personal	1994	\$374.17	\$285.67	INACTIVE	-\$88.50	\$1,290.60	\$1,290.60	ACT.	N/A
Blodgett Land, Inc., St. Louis location only - 1994	1995	\$0.00	\$4,785.87	\$32,067.16	\$4,785.87	\$379,084.06	\$411,151.22	ACT.	\$3,424.19
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Crippen Manufacturing - 1995	1995	\$0.00	\$13,801.79	\$19,242.02	\$13,801.79	\$419,115.76	\$438,357.78	ACT.	\$1,678.38
Personal	1995	\$0.00	\$712.09	\$6,948.41	\$712.09	\$171,060.47	\$178,008.88	ACT.	\$1,064.64
Jer-Den Plastics - 1995	1995	\$0.00	\$3,617.48	\$24,599.09	\$3,617.48	\$205,997.32	\$230,596.41	ACT.	\$2,143.48
Personal	1995	\$0.00	\$4,495.67	\$347.03	\$4,495.67	\$234,972.60	\$235,319.63	ACT.	\$55.30
Alma Products	1995	\$3,567.15	\$3,567.16	\$105,213.38	\$0.01	\$655,979.46	\$761,192.84	EST.	\$8,997.89
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Craig Frames - 1996	1996	\$0.00	\$5,105.85	\$28,845.71	\$5,105.85	\$365,566.88	\$394,412.59	ACT.	\$2,594.39
Personal	1996	\$0.00	\$1,520.30	\$36.74	\$1,520.30	\$53,718.37	\$53,755.11	ACT.	\$5.53

TABLE 1: SUMMARY OF TAXES PAID BY GGDI-ASSISTED PROJECTS

Company Name and Project Year	Base Year	Base Tax	First Year Tax	2018 Tax	First Year Additional	Previous Year Cumulative	Cumulative Additional	County Allocation 2018
Mountain Town Manufacturing - 1997	1997							
Personal								
INCLUDED WITH ADW INDUSTRIES								
Material Handling Systems - 1998	1998	\$0.00	\$11,978.62	INCLUDED IN APEX MARINE	\$11,978.62	\$66,290.69	\$66,290.69	ACT. N/A
Personal		\$0.00	\$2,087.99		\$2,087.99	\$25,776.59	\$25,776.59	ACT. N/A
Paulstra CRC - 1997 Ithaca RZ***	1998	\$127.80	\$9,946.78	INCLUDED IN BARRY CONTROLS	\$9,818.98	\$61,661.27	\$61,661.27	ACT. N/A
Personal		\$0.00	\$12,625.60		\$12,625.60	\$163,546.69	\$163,546.69	ACT. N/A
DuBar (Mustang-Mud) - 1989	1998	\$1,811.86	\$1,939.83	\$5,177.90	\$127.97	\$56,788.16	\$61,966.06	ACT. \$469.72
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Cary's Farm & Animal Supply - 1999 Bethany RZ***	1999	N/T	N/T	INACTIVE	N/T	N/T	N/T	N/T
Personal	N/T	N/T	N/T	INACTIVE	N/T	N/T	N/T	N/T
Alma Logistics - 1999	1999	\$0.00	\$16,465.11	\$13,550.91	\$16,465.11	\$255,882.65	\$269,433.56	ACT. \$1,158.88
Personal	2001	\$0.00	\$403.38	\$145.48	\$403.38	\$1,894.14	\$2,039.62	EST. \$12.44
AF Property (formerly Modular Power Systems)	2000	\$343.79	\$10,808.69	\$6,472.13	\$10,464.90	\$278,716.25	\$285,188.38	EST. \$532.98
Personal	2000	\$0.00	\$36,214.64	\$0.00	\$36,214.64	\$116,796.09	\$116,796.09	ACT. \$0.00
Misenhelder Welding-2000 Ithaca RZ***	2000	\$0.00	\$417.69	\$6,312.52	\$417.69	\$52,993.21	\$59,305.73	EST. \$571.86
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Great Lakes Cattle Marketing-2000 St. Louis RZ***	2000	\$0.00	\$239.67	\$2,357.78	\$239.67	\$17,450.54	\$19,808.32	ACT. \$205.66
Personal	2000	\$0.00	\$175.59	\$180.14	\$175.59	\$727.42	\$907.56	ACT. \$20.46
PK Contracting-2001	2000	\$0.00	\$5,859.89	\$7,572.00	\$5,859.89	\$127,283.96	\$134,855.96	ACT. \$686.89
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Powder Coat of Michigan-2000 Ithaca RZ***	2000	\$0.00	\$0.00	\$7,246.60	\$0.00	\$61,893.09	\$69,139.69	ACT. \$656.48
Personal	2000	\$0.00	\$306.21	\$449.05	\$306.21	\$4,575.29	\$5,024.34	ACT. \$67.47
Decker Energy (substation in New Haven)	2001	\$0.00	\$4,703.29	\$1,582.99	\$4,703.29	\$49,238.61	\$50,821.60	ACT. \$290.87
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Aircraft Precision	2001	\$16,576.66	\$16,576.66	\$24,012.60	\$0.00	\$348,094.78	\$372,107.38	EST. \$2,089.17
Personal	2001	N/A	N/A	\$13,015.85	N/A	\$174,437.00	\$187,452.85	EST. \$1,955.61
Alma Transmissions	N/T	N/T	N/T	CLOSED	N/T	N/T	N/T	N/T
Personal	2001	\$1,207.71	\$1,219.75	CLOSED	\$12.04	\$9,489.12	\$9,489.12	EST. N/A
Northwest Energy	2002	\$0.00	\$91.59	INACTIVE	\$91.59	\$3,445.20	\$3,445.20	ACT. N/A
Personal	2002	\$0.00	\$2,541.37	INACTIVE	\$2,541.37	\$1,815.78	\$1,815.78	ACT. N/A
Cartridges Are Us-2003 Ithaca RZ***	2003	\$0.00	\$2,088.05	\$34,282.11	\$2,088.05	\$244,765.50	\$279,047.61	ACT. \$2,991.47
Personal	2003	\$0.00	\$708.98	\$23,755.00	\$708.98	\$125,652.62	\$149,407.62	ACT. \$3,569.14
Michigan Agricultural Commodities	2003	\$0.00	\$19,632.48	\$19,189.30	\$19,632.48	\$240,608.83	\$259,798.13	ACT. \$1,999.10
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Hutchinson Aerospace and Industry- 2005 Ithaca RZ***	2004	\$0.00	\$7,350.56	\$56,153.80	\$7,350.56	\$473,278.11	\$529,431.91	ACT. \$5,087.04
Personal	2004	\$0.00	\$17,459.83	\$41,988.26	\$17,459.83	\$297,553.50	\$339,541.76	ACT. \$6,307.09
Clean Harbors (formerly Schrader Environmental)	2004	\$5,794.70	\$5,794.70	\$7,628.78	\$0.00	\$113,582.91	\$121,211.69	ACT. \$691.10
Personal	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$1,403.84	\$1,403.84	ACT. \$0.00
Great Lakes Petroleum	2005	\$1,169.05	\$1,215.55	\$2,723.63	\$46.50	\$25,909.56	\$28,633.19	ACT. \$245.41
Personal	2005	\$463.66	\$540.94	\$0.00	\$77.28	\$9,843.02	\$9,843.02	ACT. \$0.00
Americast	2005	\$2,838.56	\$2,855.78	\$5,200.84	\$17.22	\$36,546.46	\$41,747.30	ACT. \$471.75
Personal	N/T	N/T	N/T	\$700.19	\$0.00	\$375.40	\$1,075.59	ACT. \$81.85
Warwick Living Center	2007	N/A	\$22,478.59	INACTIVE	N/A	\$662,845.78	\$662,845.78	ACT. N/A
Personal								
Now owned by Masonic Pathways (tax exempt)								
ADW Industries (Alma)	2007	\$1,364.15	\$1,363.91	\$8,883.59	-\$0.24	\$78,890.57	\$87,774.16	ACT. \$708.94
Personal	2007	\$493.84	\$417.37	\$0.00	-\$76.47	\$30,023.47	\$30,023.47	ACT. \$0.00
JBT Grain	2007	\$7,613.05	\$7,689.13	\$12,202.14	\$76.08	\$111,094.60	\$123,296.74	ACT. \$1,561.71
Personal	2007	\$9,197.83	\$9,289.80	\$1,939.50	\$91.97	\$143,692.85	\$145,652.35	ACT. \$350.46
Liberty Renewable Energy (owned by ICM)	2007	\$4,506.08	\$4,617.14	INACTIVE	\$111.06	\$2,805,674.35	\$2,805,674.35	ACT. N/A
Personal	2007	\$242.26	\$297.30	UNDER ZFS	\$55.04	\$2,190.73	\$2,190.73	ACT. N/A
Tribunal Resolution (returned taxes to ICM)								
Monasem	2008	\$3,763.86	\$3,801.49	INACTIVE-BLDG OWNED	\$37.63	\$71,157.58	\$71,157.58	ACT. N/A
Personal	2010	\$0.00	\$695.15	BY TRINITY TRANSPORT	\$695.15	\$10,645.30	\$10,645.30	ACT. N/A
Powell Fabrications	2009	\$6,495.59	\$6,560.52	\$25,700.19	\$64.93	\$142,562.41	\$168,262.60	ACT. \$2,700.30
Personal	2009	\$5,126.65	\$5,177.89	\$1,978.63	\$51.24	\$48,746.49	\$50,725.12	ACT. \$489.73
A&E Agriculture	2009	\$7,842.36	\$7,920.77	\$12,235.95	\$78.41	\$87,661.54	\$99,897.49	ACT. \$1,452.88
Personal	2009	\$820.32	\$845.99	\$12,373.75	\$25.67	\$47,103.37	\$59,477.12	ACT. \$1,986.03
Greenside Up	2017	\$0	\$2,334.52	\$2,337.14	\$2,334.52	\$0.00	\$2,337.14	N/T \$199.65
Personal	2009	\$29.14	\$29.42	\$3,625.42	\$0.28	\$15,997.96	\$19,623.38	ACT. \$563.00
Mid-Michigan Specialty Crops	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Personal	2009	\$737.76	\$745.13	INACTIVE	\$7.37	\$3,319.04	\$3,319.04	ACT. \$0.00
Du-Pont Pioneer	2010	\$4,235.09	\$4,277.27	\$17,331.57	\$42.18	\$126,667.46	\$143,999.03	ACT. \$2,244.07
Personal	2010	\$2,280.72	\$2,303.51	\$5,246.39	\$22.79	\$27,640.34	\$32,886.73	ACT. \$713.15
St. Louis Food Pride	2010	\$0.00	\$0.00	INACTIVE	\$0.00	\$0.00	\$0.00	ACT. N/A
Personal	2010	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	ACT. N/A
Integrity Fab and Machine	2012	\$0.00	\$0.00	\$35,438.70	\$0.00	\$57,300.12	\$92,738.82	ACT. \$3,208.39
Personal	2012	\$0.00	\$0.00	\$6,603.24	\$0.00	\$40,990.31	\$47,593.55	ACT. \$991.07
Legend Manufacturing	2013	\$0.00	\$0.00	\$33,866.59	\$0.00	\$155,228.94	\$189,095.53	ACT. \$3,814.45
Personal	2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ACT. \$0.00
Merrill Institute of Welding (real tracked under Merrill Fab)	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Personal	2013	\$0.00	\$2,910.32	\$5,619.10	\$2,910.32	\$20,486.30	\$26,105.40	ACT. \$590.66
Mid-Michigan Upholstery & Awning	2015	\$2,943.88	\$2,943.88	\$4,408.52	\$0.00	\$13,728.66	\$18,137.18	ACT. \$368.96
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Gemini Capital Management	2015	\$0.00	\$5,719.89	\$5,742.33	\$5,719.89	\$17,974.60	\$23,716.93	ACT. \$519.87
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	ACT. N/A
Dalton Properties	2017	\$3,366.20	\$3,396.48	\$3,492.98	\$30.28	\$3,396.48	\$6,889.46	ACT. \$289.80
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	ACT. N/A
Trinity Transport	2017	\$8,401.50	\$8,314.97	\$8,314.97	-\$86.53	\$0.00	\$8,314.97	ACT. \$753.26
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	ACT. N/A
TOTALS (without Brownfield projects or Wind Farms)				\$1,826,609.81	\$651,004.25	\$54,278,074.41	\$56,104,684.22	\$177,107.94

Table 2: Brownfield Redevelopment Projects Utilizing Tax Increment Financing (TIF)

Company Name and Project Year	Base Year	Base Tax	First Year Tax	2018 Tax	First Year Additional	Previous Year Cumulative	Cumulative Additional		County Allocation 2018
Dixon Investments -2003	2003	\$870.93	\$10,778.20	\$7,741.85	\$9,907.27	\$155,077.58	\$162,819.43	ACT.	\$675.28
Personal	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T	N/T
Total TIF Reimbursement (Project & Administrative Fee)				Completed		-\$53,933.68	-\$53,933.68		Completed
Net Tax Contribution				\$7,741.85		\$101,143.90	\$108,885.75		\$675.28
STAD, Inc. -2005 *	2005	\$430.69	\$7,433.85	\$7,373.53	\$7,003.16	\$69,944.81	\$77,318.34	ACT.	\$668.88
Personal	2005	\$0.00	\$3,553.16	\$1,175.31	\$3,553.16	\$7,990.36	\$9,165.67	EST.	\$138.81
Total TIF Reimbursement (Project & Administrative Fee)				-\$3,132.09		-\$40,197.17	-\$43,329.26		-\$657.05
Net Tax Contribution				\$5,416.75		\$37,738.00	\$43,154.75		\$150.64
Padnos Central Michigan (formerly Alma Iron & Metal) -2005 *	2005	\$0.00	\$3,371.00	\$54,536.30	\$3,371.00	\$615,415.52	\$669,951.82	EST.	\$4,281.22
Personal	2007	\$0.00	\$10,577.87	\$542.58	\$10,577.87	\$62,435.78	\$62,978.36		\$74.11
Total TIF Reimbursement (Project & Administrative Fee)				-\$21,985.68		-\$518,458.83	-\$540,444.51		-\$4,172.27
Net Tax Contribution				\$33,093.20		\$159,392.47	\$192,485.67		\$183.06
Agro-Culture Liquid Fertilizer *	2010	\$11,499.98	\$11,522.07	\$37,449.91	\$22.09	\$317,914.00	\$355,363.91		\$3,873.77
Personal	2010	\$1,508.78	\$6,975.91	\$9,393.56	\$5,467.13	\$157,686.95	\$167,080.51		\$1,534.18
Total TIF Reimbursement (Project & Administrative Fee)				Completed		-\$130,060.67	-\$130,060.67		Completed
Net Tax Contribution				\$46,843.47		\$345,540.28	\$392,383.75		\$5,407.95
Merrill Fabricators (Merrill Technology) *	2007	\$69,170.34	\$68,941.34	\$91,595.50	-\$229.00	\$926,635.60	\$1,018,231.10		\$7,607.27
Personal	2007	\$0.00	\$10,102.53	\$46,162.67	\$10,102.53	\$762,205.12	\$808,367.79		\$6,304.87
Total TIF Reimbursement (Project & Administrative Fee)				Completed		-\$430,071.00	-\$430,071.00		Completed
Net Tax Contribution				\$137,758.17		\$1,258,769.72	\$1,396,527.89		\$13,912.14
131 W. Superior (formerly Mock Wireless) *	2008	\$1,991.48	\$4,505.59	\$3,491.41	\$2,514.11	\$36,548.69	\$40,040.10	ACT.	\$289.67
Personal	2008	\$0.00	\$180.60	\$0.00	\$180.60	\$334.44	\$334.44	ACT.	\$0.00
Total TIF Reimbursement (Project & Administrative Fee)				-\$608.40		-\$7,758.61	-\$8,367.01	ACT.	-\$115.46
Net Tax Contribution				\$2,883.01		\$29,124.52	\$32,007.53		\$174.21
ZFS Ithaca, LLC (TIF to begin in 2029)	2014	\$4,506.48	\$188,872.91	\$50,965.30	\$2,514.11	\$597,628.23	\$648,593.53	ACT.	\$231.25
Personal	2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ACT.	\$0.00
Total TIF Reimbursement (Project & Administrative Fee)								ACT.	
Net Tax Contribution				\$50,965.30		\$597,628.23	\$648,593.53		\$231.25
TOTAL of Brownfields				\$284,701.75	\$54,984.03	\$2,529,337.12	\$2,814,038.87		\$20,734.53
TOTAL (including Brownfield)				\$2,111,311.56	\$705,988.28	\$56,807,411.53	\$58,918,723.09		\$197,842.47

NOTE: These six companies receive a TIF (Tax Increment Financing) Reimbursement through the Brownfield Redevelopment Program. When a company chooses to locate on a contaminated property, it must obtain an environmental assessment to determine whether there is any contamination liability. If there is anything detected, the Brownfield program can help address the issue by offering incentives. This means that, although the new owner would pay for the clean-up costs, he/she would be reimbursed for those expenses. This serves as an incentive to restore the property back to acceptable and useable standards. These reimbursements can take anywhere from 10-20 years, after which time the county will receive the full tax benefits. The TIF Reimbursement Totals are based on GGDI's fiscal year, which ends September 30th.

Table 3: Wind Development Projects

Buildings (Real)	Base Year	Base Tax	First Year Tax	2018 Tax	First Year Additional	Previous Year Cumulative	Cumulative Additional		County Allocation 2018
DTE	2013	\$0.00	\$2,050.89	\$9,371.02	\$2,050.89	\$36,745.32	\$46,116.34		\$848.39
Gratiot County Wind, LLC	2012	\$0.00	\$1,224.90	\$20,654.21	\$1,224.90	\$83,089.00	\$103,743.21		\$1,869.89
Beebe Wind	2013	\$0.00	\$13,213.73	\$11,688.43	\$13,213.73	\$61,369.53	\$73,057.96		\$1,069.40
Total Building (real)				\$41,713.66	\$16,489.52	\$181,203.85	\$222,917.51		\$3,787.68
Turbines & Utility (Personal)	Base Year	Base Tax	First Year Tax	2018 Tax	First Year Additional	Previous Year Cumulative	Cumulative Additional		County Allocation 2018
DTE	2012	\$0.00	\$1,906,867.09	\$1,613,720.43	\$1,906,867.09	\$11,477,343.26	\$13,091,063.69		\$416,747.95
Invenergy	2012	\$0.00	\$334,966.23	\$0.00	\$334,966.23	\$337,305.11	\$337,305.11		\$0.00
Gratiot County Wind, LLC	2012	\$0.00	\$961,952.04	\$1,812,914.19	\$961,952.04	\$11,891,764.89	\$13,704,679.08		\$441,660.11
Beebe Wind	2013	\$0.00	\$1,788,863.21	\$2,134,532.49	\$1,788,863.21	\$10,760,547.75	\$12,895,080.24		\$544,279.39
ITC (METC)	2012	\$0.00	\$6,807.17	\$389,102.06	\$6,807.17	\$2,180,998.15	\$2,570,100.21		\$46,458.68
Total Personal				\$5,950,269.17	\$4,999,455.74	\$36,647,959.16	\$42,598,228.33		\$1,449,146.13
TOTALS of Wind Development Projects				\$5,991,982.83	\$5,015,945.26	\$36,829,163.01	\$42,821,145.84		\$1,452,933.81
FINAL TOTAL (All projects, including Brownfield & Wind)				\$8,103,294.39	\$5,721,933.54	\$93,636,574.54	\$101,739,868.93		\$1,655,721.06

First year tax shows what the project has done to increase the land value.

Base Tax refers to the value of the property (real and personal) prior to the project.

First year additional will be the same for a new project in an area, and is there to help avoid double counting.

Below is a list of projects accompanied by a brief description of how taxes are tracked for each company. "Start-up" refers to a project in which the establishment of a form of new enterprise did not previously exist in Gratiot County. These projects often involve establishment of a new business/corporation, but can also include establishment of a new store or manufacturing facility by an existing firm. "Expansion" describes projects involving any addition or improvement to existing facilities. Real property includes land and building(s), and personal property includes equipment and machinery. Projects are listed chronologically by order of the first project activity.

DMH Facility: In St. Louis. Real property taxes on the former DMH Facility were paid by the following between 1984-2003: Alma Tire (closed this location), American Frame, Mustang-Millpark Mud (formerly known as Barker Drilling Mud), Hoogerland Memorial Workshop, Richard T's, and VN & J Sales (these businesses are no longer in operation). Total cumulative additional taxes through 2003: **\$123,141.41**. The main facility was demolished and the site cleaned.

K-Mart: In Alma. Start-up in 1979. Total cumulative additional taxes: **\$2,876,948.84**. Closed in 2015.

International Automotive Components (formerly known as Lear Corporation, United Technologies, and originally Alma Plastics): In Alma. Start-up in 1979. Expansion and tax assistance in 2005. Tax abatement expired in 1990. Total cumulative additional taxes: **\$5,546,895.19**

E & S Graphics (formerly The Print Shop): Started in 1980 in Ithaca. Tax abatement expired in 2010. Expanded an additional retail facility in Alma, which is now closed. Total cumulative additional taxes: **\$174,818.07**

Central Michigan Packing: In Wheeler Township. Start-up in 1981. Taxes on personal property not tracked. Total cumulative additional taxes: **\$54,964.95**

Brink's Machine: In Pine River Twp. Buyout in 1982, expansion in 1991, tax abatement expired in 2003. Tool & Die Recovery Zone until 2018. Total cumulative additional taxes: **\$291,343.54**

Anchor Danly (formerly Danly IEM and Danly Die Set): In Ithaca. Start-up in 1982, expansion in 1996 and major new equipment in 1998. Tax abatements expired in 1995, 2005, 2006, 2007, & 2009. Total cumulative additional taxes: **\$3,962,626.45**

Schnepp Health Care: In St. Louis. Expansions in 1986, 1990 & 2010. Total cumulative additional taxes: **\$1,752,000.98**

Alma Warehousing: In Alma. Expanded in 1982. Tax abatement expired in 1990. Building purchased by Crippen Manufacturing, who sold it to ADW Industries in 1998. Total cumulative additional taxes through 1998: **\$10,505.16**. Continued growth is reflected under ADW Industries.

Garr Tool: In Pine River Township. Expansion (only a portion of total business). Tax abatements expired in 2000, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, & 2011. New tax abatements expired in 2012 & 2013. Total cumulative additional taxes: **\$5,446,747.34**

Trident Manufacturing (Formerly Precision Machine and C&S Steel): In Ithaca. Start-up in 1982. Expansions in 1985, 1991, & 2006. Ownership has been transferred to J & J Hirschman, L.L.C./Hirsch Holding, L.L.C. and has changed its name to Trident Manufacturing. Company now occupies former Precision building, C&S lot, and Ithaca Coatings building. Total cumulative additional taxes: **\$561,723.84**

Ken Luneack Construction (Bear Truss Co.): In St. Louis. Buyout in 1983, retention/expansion in 1984, rebuilding after fire/expansion in 1993, and expansions in 1995 & 2002. Tax abatements expired in 2004, 2005, & 2009. Total cumulative additional taxes: **\$958,123.20**

Mid-State Printing: In Ithaca. Start-up in 1983. Business relocated in 2012, and the building remains vacant. Total cumulative additional taxes: **\$343,370.06**

Van Atten's: In Alma. Expansion in 1983. Tax abatement expired in 1993 (out of business). Total cumulative additional taxes: **\$31,582.06**. Business closed, building is now owned by Culligan.

Alma Bolt Company (ABC Fastener): In Alma. Start-up in 1985. Redevelopment of vacant industrial facility. Total cumulative additional taxes: **\$735,936.11**

Avalon & Tahoe Manufacturing (formerly Playbouy Pontoon): In Alma. Start-up in 1985. Tax abatements expired in 1997, 1999, and 2000. General counseling, location and expansion assistance, and assistance in revenue bond financing. All redevelopment and expansion occurred on the former Republic Truck main facility. Expansions in 2013 and 2017. Total cumulative additional taxes: **\$1,228,041.99**

Kenny, Inc.: In Wheeler Township. Start-up in 1984, tax assistance in 1997, and expansion in 2004. Tax abatements expired in 2007 & 2009. Expansion assistance in 2016. Total cumulative additional taxes: **\$996,496.64**

Michigan Sugar Company (formerly Monitor Sugar): In Arcada Township. Start-up in 1986, expansion in 1993. Tax abatement expired in 1998. Last year of operation of Arcada Site in 2011. Expanded Wheeler location in 2010. Total cumulative additional taxes: **\$557,603.63**

Northtown Plaza: In Alma. Expansion in 1984. Tax abatement expired in 1991. Total cumulative additional taxes through 2010: **\$1,054,347.54**. These properties are no longer tracked due to the numerous new projects in the plaza that no longer apply to the original project.

Petticoat Junction: In Pine River Township. Start-up in 1984. Company closed in 1996. Change of ownership in 1998. Total cumulative additional taxes: **\$588,726.06**

CIBA-GEIGY (Funk's Seeds): Start-up in 1986 in Ithaca. Moved out of Gratiot County in 1994. Building was absorbed and expanded as a part of Ithaca Coatings. Total cumulative additional taxes through 1994: **\$47,312.26**. Any future taxes are reflected in the total of Ithaca Coatings.

Production Machining of Alma: In Alma. Start-up in 1986, expansions in 1987 and 1989, and new equipment expansion 1998. Tax abatements expired in 2004, 2005, & 2008. New tax abatement expires in 2013. Total cumulative additional taxes: **\$798,011.87**

Pollard Disposal, Inc.: In St. Louis. Expansion in 1985. Total cumulative additional taxes: **\$66,838.32**. Business closed in 1998.

Alpha Custom Extrusions (formerly Alpha Plastics): In St. Louis. Start-up in 1987, expansions in 2005 and 2010. Tax abatements expired in 1998, 1999, 2003, 2006, 2007, & 2011. In 2011, company assets acquired by new ownership. Total cumulative additional taxes: **\$989,765.00**

Central Michigan Aluminum: In Ithaca. Start-up in 1987. Company closed and building lease purchased by Ithaca Manufacturing in 1989. Total cumulative additional taxes: **\$52,104.89**. Any future taxes are reflected in Ithaca Manufacturing Co.'s total.

Shiloh Industries (formerly Contech): In Alma. Expansions in 1986 & 2000. Tax abatement expired in 1999, 2004, 2005, 2006, & 2011. Additional Tax Abatement expired in 2013. Contech purchased by Shiloh Industries and expanded in 2013. Total cumulative additional taxes: **\$3,963,965.33**

Momentum Industries: In St. Louis. Start-up in 1987. Tax abatements expired in 2000, 2002 & 2007. Tool & Die Recovery Zone in effect until 2018. Total cumulative additional taxes: **\$394,992.92**

North Shore: In North Shade Township. Counseling and assistance in 1987. Taxes on personal property not tracked. Total cumulative additional taxes: **\$99.96**. Company closed in 1989.

Beebe Furniture: In Ithaca. Rebuild in 1987. New building constructed after fire. Wrote U. S. Department of Housing and Urban Development (HUD) Secretary Discretionary Grant on behalf of the City of Ithaca. Payback capitalizes Ithaca DDA fund. Also assisted in the structuring of the overall financial package. Business closed and now houses downtown mall. Total cumulative additional taxes: **\$359,912.80**

Log Cabin Lumber: In Sumner Township. Expansion in 1988. General counseling and assistance and working capital loan in 1990. Total cumulative additional taxes: **\$128,662.08**

Active Homes: In Alma. Start-up in 1987. General location assistance condominium development. Taxes on personal property not tracked. Total cumulative additional taxes: **\$43,613.06**. Inactive.

American Boat (formerly Alma Boat): In Alma. Start-up in 1988. Financial assistance and general counseling in 1989. Taxes on real property tracked under Valley Street Rentals. Company closed in 1990. Assets acquired by GGDI and purchased by American Boat in 1991. Total cumulative additional taxes: **\$16,905.48**. Closed in 2002.

Alma College: Economic Development Corporation bond financing of \$900,000 in 1998 as part of the building and equipment expansion of Dow Science Center. Tax Exempt.

Ithaca Manufacturing Co.: Started in Ithaca in 1988. Total cumulative additional taxes: **\$186,909.86**

Michigan Rail Car Repair: In Ashley. Expansion, general location assistance in 1988. Taxes on real property not tracked. Total cumulative additional taxes: **\$1,714.60**. Business closed in 1995.

Mid-Michigan Upholstery (1988): In Alma. Start-up in 1989. Business moved to new location in 1994. The business relocated to Alma in 2014 and current taxes are shown under this project later in this document. Total cumulative additional taxes: **\$2,168.89**

Michigan Correctional Facilities: In St. Louis and Bethany Township. Start-up in 1990. Location assistance, local guidance, property assembly, and negotiation. There are now two Michigan Correctional Facilities; both are tax exempt.

Valley Street Rentals: In Alma. Start-up in 1988. Leased by American Boat and Highland Plastics. Taxes on personal property not tracked. Total cumulative additional taxes: **\$149,864.61**

Alma Container: In Alma. Expansion in 1989. Tax abatements expired in 2002 & 2009. Total cumulative additional taxes: **\$417,299.31**

MidMichigan Medical Center – Gratiot: In Alma. \$240,000 expansion in 1989, \$4.5 million expansion in 1998, and a \$5 million expansion in 2003, all financed through Gratiot County Hospital Finance Authority administered by GGDI. Tax Exempt.

Oxford Automotive (formerly Lobdell-Emery): In Alma. Expansion/modernization in 1989. Plant closed in 2005. Tax abatement expired in 2003 and two were revoked. Main plant now owned by Merrill Fabrication and the rest is scattered. Total cumulative additional taxes through 2005: **\$6,248,658.08**. Future taxes are shown under Merrill Fabrication.

Masonic Pathways (formerly Michigan Masonic Home): In Alma. Expansion in 1989. Economic Development Corporation bond financing \$13,815,000 of an approximate \$30 million expansion. Masonic Pathways is tax exempt. Purchased Warwick Living Center in 2014. Tax exempt.

Mid-State Asbestos Removal: In Bethany. Start-up in 1989. Taxes on real property not tracked. Total cumulative additional taxes: **\$7,245.73**

Highland Plastics: In Alma. Start-up in 1989. Taxes on real property tracked under Valley Street Rentals. Total cumulative additional taxes: **\$89,447.48**. Company moved to purchase facility in Shepherd in June 2003.

Mid-Michigan Industries: In Alma. Economic Development bond financing and financial consulting in 1989. Tax Exempt.

Plasti-Paint, Inc.: In St. Louis. Start-up in 1990 and expansions in 1994 & 2004. Tax abatements expired in 2002 & 2006. Recent expansions in 2008, 2012, 2013, and 2015. Total cumulative additional taxes: **\$649,523.70**

Blodgett Oil (Pacific Pride) (formerly Braman Oil): Start-up in 1990. Locations in Alma and Emerson Township. Total cumulative additional taxes: **\$229,033.38**

Central Forklift: In Seville Township. Expansion in 1990. Taxes on personal not tracked. Total cumulative additional taxes: **\$281.02**. Moved out of Gratiot County in 2000.

England Logistics (formerly Traffic Management Services): In Alma. Expansion in 1990. Total cumulative additional taxes: **\$112,569.06**

Universal Door & Hardware: In Alma. Start-up in 1990. Total cumulative additional taxes: **\$13,705.34**. Business closed in 1994.

Parousia Plastics (formerly Jan Manufacturing, and Wheeler Plastics): In Wheeler Township, then Ithaca. d.b.a. Wheeler Plastics: Start-up in 1993. Equipment Expansion in 1997. Moved to significantly larger facility in Ithaca in 1999. Two tax abatements were revoked and expired in 2002 & 2004. Participated with GDI to rehabilitate long vacant 45,000 square foot building. Location in 2005. Purchased assets from Wheeler Plastics. Total cumulative additional taxes: **\$137,649.91**. Business closed.

Valero Energy (formerly Ultramar Diamond Shamrock and Total Petroleum): In Alma. Expansion in 1993 only. Tax abatement reworked by Michigan Tax Commission. Tax abatements expired in 2001 and two in 2004. Refinery closed in December 1999. Total cumulative additional taxes: **\$128,400.94**

Apex Marine (acquired Mellinger Boat assets): Located in St. Louis. Started in 1993. Expansion & acquisition of Material Handling building in 2005. Abatements expired in 2005 & 2006. Assisted with financial package, general counseling and tax assistance. Expansions in 2012 and 2016. Total cumulative additional taxes: **\$496,700.12**

ADW Industries: In Ithaca. Location assistance in 1995. Rehabilitation and expansion of existing vacant facility in Ithaca. Tax abatement expired in 2009. Since 1998 the company is in a different location, building rehabilitation in Alma. Expansion in 2010. Total cumulative additional taxes: **\$143,689.76**. This facility is now closed; all taxes for ADW are reflected in the Alma location.

Armour Eckrich (ConAgra): In Alma. Location assistance in 1996. Construction of new facility. Total cumulative additional taxes: **\$274,210.66**

Ithaca Coatings: In Ithaca. Start-up in 1995. Acquired and expanded former CIBA-GEIGY facility. Tax abatement expired in 2006. Total cumulative additional taxes: **\$434,059.11**. Business closed in 2015. Building purchased by Trident Manufacturing.

Liquipak: In Alma. Expansion to a new facility in 1995. Tax abatement expired in 2006. Total cumulative additional taxes: **\$442,957.51**

Michigan Paving and Materials (formerly Terry Materials): In Alma. Location assistance in 1996. Rehabilitation and 3 expansions of existing facility. Tax abatements expired in 2006 & 2007. Personal taxes tracked since 1994. The company originally leased and then purchased the facility from the City of Alma in March 1999. The property had been part of the defunct ethanol project of the late 1970s. Real taxes appear in 1999. Total cumulative additional taxes: **\$1,647,004.74**

Downtown Dime: In Ithaca. Start-up in 1993. Total cumulative additional taxes: **\$14,216.45**

The State Room: In Alma. Start-up in 1993. Real taxes not tracked. Total cumulative additional taxes: **\$1,290.60**. Business Closed.

Blodgett Land, Inc.: (St. Louis location only) Demolition of old car dealership facility and new construction. Start-up in 1993 (Sunoco Station and Convenience Store). Total cumulative additional taxes: **\$411,151.22**

Crippen Manufacturing: Expansion to a new facility in St. Louis in 1995. Tax abatements expired in 2002 & 2007. Total cumulative additional taxes: **\$616,366.66**

Jer-Den Plastics, Inc.: In St. Louis. Start-up in 1998 and expansion in 2005. Tax abatements expired in 2002, 2005, 2006, 2007 & 2008. Expansion in 2013. Total cumulative additional taxes: **\$465,916.04**

Alma Products: In Alma. Expansion of Court St. plant in 1995. Tax abatements expired in 2001 & 2006. Personal taxes are not tracked. \$1.9 million expansion in 2009. The Court Street Plant is now closed. Total cumulative additional taxes: **\$761,192.84**

Craig Frames: In Ithaca. Start-up in 1997. Location and multiple expansions of facility in Ithaca in 1998. Construction of second building in 2005. Two tax abatements expired in 2006, 2007, 2009, 2010, 2011, & 2012. Building expansion in 2016 and taxes will be tracked in 2017. Total cumulative additional taxes: **\$448,167.70**

Mountain Town Manufacturing: In Ithaca. Start-up in 1997. Business moved out of the County. Taxes are included with ADW Industries.

Material Handling Systems: In St. Louis. \$594,000 loan building for start-up in 1998; \$365,000 loan for expansion of building in 2000. Tax abatements expired in 2005, 2008, 2010. Additional tax abatements expire in 2013. Company closed in 2004 and is now owned by Apex Marine. Total cumulative additional taxes through 2004: **\$92,067.28**. All future taxes to be shown in Apex's total.

Paulstra, CRC: In Ithaca. Location in 1997. Start-up. Located within the Renaissance Zone. Total cumulative additional taxes: **\$225,207.96**. Moved out of Gratiot County in 2004. Facility and some equipment purchased by Barry Controls (now owned by Hutchinson Aerospace and Industry).

Du Bar LLC: In St. Louis. Start-up in 1989. Taxes tracked as part of DMH Facility until 1998. Total cumulative additional taxes: **\$61,9966.06**

Cary's Farm and Animal Supply: Located in the Bethany Renaissance Zone. Start-up in 1999. Closed business in 2006.

Alma Logistics: In Alma. Start-up in 1999. Business closed in 2002. Total cumulative additional taxes: **\$271,473.18**

AF Property (formerly Modular Power Systems LCC.): In Alma. Start-up in 2000. Tax abatement revoked in 2003 and facility closed due to bankruptcy. Total cumulative additional taxes: **\$401,984.47**

Misenhelder Welding: In Ithaca. Location in 2000. South Ithaca Industrial Park Renaissance Sub Zone. Personal property not taxed. Total cumulative additional taxes: **\$59,305.73**

Great Lakes Cattle: Start-up in 2000. Located in St. Louis-Bethany Renaissance Sub Zone. Total cumulative additional taxes: **\$20,715.88**

PK Contracting: In St. Louis. Located in existing leased facility in Woodside Industrial Center in 2001. Company left the county in 2010. Total cumulative additional taxes: **\$134,855.96**

Powder Coating of Central Michigan: In Ithaca. Start-up in 2001. GGDI owns the Real Property in the South Ithaca Industrial Renaissance Sub Zone. Total cumulative additional taxes: **\$74,164.03**

Decker Energy Electrical Substation: Start-up in 2001. New substation in New Haven Township to accommodate Dynegy project in Carson City Renaissance Sub Zone. Taxes on personal property not tracked. Total cumulative additional taxes: **\$50,821.60**

Aircraft Precision: In Ithaca. Expansion in 2002 and 2009. Tax abatement expired in 2009. Regarding the 2009 expansion, a tax abatement is in place for 2022. Total cumulative additional taxes: **\$559,560.23**

Alma Transmissions: In Alma. Purchase of existing building owned by GGDI in 2001. GGDI arranged financing. Total cumulative additional taxes: **\$9,489.12**. Business closed in 2013.

Suburban Propane (formerly Northwest Energy): Start-up in 2002. Breckenridge/Wheeler Renaissance Zone. Total cumulative taxes: **\$5,260.98**

Cartridges Are Us (a division of Clover Technologies Group): Located in South Ithaca Industrial Renaissance Zone in 2003. Acquired by Clover in 2007 and expanded in 2011. Acquired vacant Parousia Plastics facility as a second Ithaca location and redeveloped and expanded the facility in 2010. Total cumulative additional taxes: **\$428,455.23**

Michigan Agricultural Commodities: In Breckenridge and Wheeler Township. Expansion in 2003-2004. Tax Abatement expires in 2010. \$2 million expansion in 2010. Taxes on personal property are not tracked. Total cumulative additional taxes: **\$259,798.13**

Hutchinson Aerospace and Industry (formerly Barry Controls): In Ithaca. Location in 2004. Located within the South Ithaca Industrial Park Renaissance Zone. Company acquired the former Paulstra CRC building and some equipment. New equipment purchased. Total cumulative additional taxes: **\$868,973.67**

Clean Harbors (formerly Schrader Environmental Services): Located in Ithaca in 2004. (purchased ADW Building) Mortgage acquisition for purchase of vacant building from GGDI. Total cumulative additional taxes: **\$122,615.53** Purchased by Clean Harbors in June 2014.

Great Lakes Petroleum: In St. Louis. Expansion in 2005. Brownfield project of purchase of a portion of the former DMH site. Assisted with environmental testing and consulting. Total cumulative additional taxes: **\$38,476.21**

Americast: In St. Louis. Location in 2005. Assisted with mortgage for acquisition in the amount of \$50,000 and provided tax assistance. Total cumulative additional taxes: **\$42,822.89**

ADW Industries: In Alma. Expansion, Brownfield Redevelopment Authority project in 2007. Assisted with environmental issues related to former mill, elevator, and railroad. Former storage building has been renovated, allowing ADW Industries to access rail road for transportation use and cleaning up a long existing eyesore. Total cumulative additional taxes: **\$117,797.63**

JBT Grain: In Middleton. Project completed in 2012. Project cost of \$2,090,637 including a new grain elevator. Total cumulative additional taxes: **\$268,949.09**

ICM (acquired Liberty Renewable Energy LLC): Located on a portion of the Emerson-North Star Subzone in Ithaca. Project initiation in 2006. The process of construction was halted in 2010. Total cumulative additional taxes: \$2,991,334.73. However, due to a tribunal decision, \$1,245,232.22 was paid back to ICM, bringing their total tax contribution to **\$1,562,632.86**. Purchased by ZFS in 2014.

Monosem: Location in Ithaca in 2008. Purchase of existing unused building from Craig Frames. Expansion in 2011. Total cumulative additional taxes: **\$81,802.88**. Building now owned by BKD Properties.

Powell Fabrication: Expansions in Bethany Township and Brownfield Redevelopment Authority expansion project included environmental evaluation and tax abatement assistance in 2009. Total cumulative additional taxes: **\$218,987.72**

A & E Agriculture: Building acquisitions and expansions in Bethany Township in 2010. Brownfield Redevelopment Authority assistance for environmental evaluation in development. Total cumulative additional taxes: **\$159,374.61**

Greenside Up: In Alma. Environmental assistance for building acquisition. Total cumulative additional taxes: **\$21,960.52**

Mid-Michigan Specialty Crops: In Ithaca. Expansion in 2009. Taxes on real property are not tracked. Total cumulative additional taxes: **\$3,319.04**

DuPont Pioneer (formerly Pioneer Hi-Bred International): Location, Industrial Parkway in Ithaca in 2010. Total cumulative additional taxes: **\$176,885.76**

St. Louis Food Pride: Purchase in 2010. Brownfield Redevelopment Authority assistance for environmental evaluation. Business moved in 2012 and building now serves as St. Louis City Hall (tax-exempt).

Integrity Fabrication: Location in Breckenridge, and construction of new facility in 2012. Integrity is located in the Breckenridge Industrial, Technology, and Agribusiness Park. (Breckenridge-Wheeler Renaissance Sub Zone). Total cumulative taxes: **\$140,332.37**

Warwick Living Center: Location in Alma, new facility built in 2007. Was purchased by Masonic Pathways in 2014. Total cumulative taxes: **\$662,845.78**. Now tax-exempt.

Legend Manufacturing: Located in Pine River Township in 2013. Total cumulative taxes: **\$189,095.53**

Mid-Michigan Upholstery & Awning (2014): In Alma. Building location assistance in 2014. Rehab of former Medler Electric building. Total cumulative additional taxes: **\$18,137.18**

Gemini Capital Management: In Breckenridge. Located in GGDI-assisted Breckenridge Industrial Park. Total cumulative additional taxes: **\$23,716.93**

Dalton Properties: In Alma. Assisted in building purchase of former Alma Products facility. Total cumulative additional taxes: **\$6,889.46**

Trinity Transport: In Ithaca. New truck repair and trailer manufacturing facility and building expansion in 2018. Total cumulative additional taxes: **\$8,314.97**

Brownfield Redevelopment Projects

Dixon Investments: In St. Louis. Brownfield Redevelopment Authority project in 2003. Demolition of existing gas station and house, extraction of petroleum from soil and groundwater, & construction of new car wash. Total cumulative additional taxes: **\$108,885.75** (after TIF reimbursement).

STAD, Inc.: In St. Louis. Brownfield Redevelopment Authority project in 2005. Demolition and clean-up of existing gas station and construction of new auto service store. Total cumulative additional taxes: **\$43,154.75** (after TIF reimbursement).

Padnos of Central MI (formerly Alma Iron & Metal): In Alma. Brownfield Redevelopment Authority project in 2005. Assisted in move from riverfront to industrial area. Assets purchased by Padnos Iron and Metal of Holland, Michigan, name changing in 2009. Total cumulative additional taxes: **\$192,485.67** (after TIF reimbursement).

AgroLiquid Fertilizers: In Ashley. Brownfield Assistance in 2007, started in 2011. Purchased the former Paragon Site. Utilizing a Brownfield Redevelopment Plan for demolition, cleanup, and construction of a new facility. Anticipation of approximately \$7,000,000 new development, expansion in 2013. Total cumulative additional taxes: **\$392,383.75** (after TIF reimbursement).

Merrill Fabricators (a division of Merrill Technologies Group): In Alma. Location and Brownfield Redevelopment Authority project in 2007. Assisted with environmental characterization and clean-up related to the former Oxford Automotive Plant and provided tax assistance. Company has continuously added new equipment and building improvements each year. Total cumulative additional taxes: **\$1,396,527.89** (after TIF reimbursement).

131 W. Superior (formerly Mock Wireless): Brownfield Redevelopment Plan in 2010. Demolition and clean-up of old gas station and construction of new building. Building now owned by Roslund Prestage CPAs. Total cumulative additional taxes: **\$32,007.53** (after TIF reimbursement).

ZFS Ithaca, LLC (formerly Liberty Renewable, ICM site): ZFS is currently in a Renaissance Zone beginning in tax year 2017. Once the zone designation is complete, TIF Reimbursement will begin through the Brownfield program. Total cumulative additional taxes: **\$648,593.53**

Some Brownfield projects – such as those above – have special considerations to be taken into account when tracking taxes. These projects have received what is called Tax Increment Financing (TIF). A TIF, in this circumstance, means the company cleaned up a contaminated site – not of their making – and consequently, a portion of the taxes paid each year will be reimbursed until reimbursement of approved redevelopment expenses is complete. Over the years, these six companies have brought in a total of \$4,020,245.00, and the total TIF has been \$1,206,206.13 making the net contribution from Brownfields (and the number included in the total above) **\$2,814,038.87**

The Brownfield Redevelopment Program has allowed for outstanding improvements throughout the county, not only due to the increase in tax revenue and jobs, but also the fact that the land values of these sites – and surrounding sites – may significantly increase once the projects are completed.

Summary

In 2018, Greater Gratiot Development, Inc. tracked project taxes for 82 companies. GGDI-assisted projects paid a total of **\$58,918,723.09** in taxes on real and personal property to Gratiot County since 1979. This represents a **3.72%** increase over last year's \$56,807,411.53. This overall number does not include wind development (see next page).

Wind Development

Gratiot County Wind, LLC/Invenergy (Gratiot County Wind Farm): The Gratiot County Wind, LLC Wind Farm began in 2011 and consists of 133 GE 1.6 (MW) turbines. It is located in Wheeler, Bethany, Emerson, and Lafayette townships. It was a collaborative development project of Mackinaw Power, Invenergy, and DTE, and is now owned by Gratiot County Wind, LLC/Invenergy and DTE. The Power purchase agreement is with DTE. Gratiot County Wind owns 69 of the turbines and has a maintenance and operations facility in Breckenridge. Gratiot County Wind, LLC total taxes on buildings and equipment (real): **\$103,743.21**. Total taxes on turbines (industrial personal) for Gratiot County Wind, LLC and Invenergy: **\$14,041,984.19**.

DTE (Gratiot County Wind, LLC Wind Farm): DTE owns 64 of the turbines in the Gratiot County Wind Farm. It also has a new operations and maintenance facility in the Breckenridge Industrial, Technology, and Agribusiness Park. Total taxes on buildings and equipment (real): **\$46,116.34**. Total taxes on turbines (industrial personal): **\$13,091,063.69**.

Exelon (Beebe Community Wind Farm): Located in Emerson, Lafayette, North Star, and Hamilton townships and the City of Ithaca, the multi-year effort saw the completion of 34 Nordex 2.4 (MW) turbines in 2012 (Phase 1) and 21 more in 2014 (Phase 2). The project is a joint development effort by Beebe Community Wind, Nordex, and Exelon. Total taxes on buildings and equipment (real): **\$73,057.96**. Total taxes on turbines (industrial personal): **\$12,895,080.24**.

ITC: ITC Purchased METC assets. New substation in North Star Township and line upgrades in Pine River Township, as a result of the wind farms. Real taxes not tracked. Total cumulative taxes: **\$2,570,100.21**.

Summary

In 2012, GGDI tracked the beginning of the tax collections from the wind farms. In 2018, they paid a total of **\$5,015,945.26** in taxes to Gratiot County, making the cumulative collection for wind **\$42,821,145.84** since 2012. These taxes increased the 2018 tax collection from \$2,111,311.56 to \$8,103,294.39. Without the wind projects, the cumulative additional taxes would, in 2018, be \$58,918,723.09 instead of \$101,739,868.93. This difference of \$42,821,145.84 in total taxes represents a 72.7% increase by adding the wind farms. The wind farms made up 42.1% of the total cumulative taxes paid by GGDI projects in Gratiot County after only seven years.

Wind development continues to be a major facet of the Gratiot economy. Pine River Wind Energy went online in 2019, which is when tax collection will begin. Polaris Wind is currently under construction, expected to be complete in 2020. Finally, Gratiot Farms Wind Project is currently undergoing the permitting process in the southwest portion of the County.

A comprehensive analysis of the total taxes paid by GGDI project can be found in Section 5: Investment Returns and Impact Analysis on page 26 of this document.

The creation and retention of jobs is one of GGDI's primary missions. New jobs created by the addition or expansion of a plant or factory not only benefit those hired, but also enhance the community as a whole through money multiplier effects. Therefore, the success or failure of any economic development effort depends in part on its ability to expand the local job base. Thus, the number of jobs created or retained serves as a valuable indicator by which to gauge the success of GGDI. The largest employers in Gratiot County for the private and public sectors and combined can be seen in Table 2 and largest employers by city in Table 3.

As a means of measuring success in this area, GGDI conducts an annual employment survey covering all firms that have received significant assistance. The results of the latest survey appear in Table 4. Divided into two parts, Part A shows the net number of jobs created or retained at those firms in the production/industrial sector. Part B details those jobs in the service/commercial sector. All figures represent the number of full-time equivalent positions.

Since GGDI's launch in 1978, it has had a role in the creation or retention of 5,634 FTE jobs. Of these jobs, 3,339 have been created as a direct result of GGDI-assisted projects. Gratiot's stable position after the recent downsizing of many companies (most are showing signs of rebound) and a recovering National and State economy is proof of the success achievable by maintaining a collaborative, broad-based development effort.

The direct job base is further expanded by "spin-off" jobs created from the location of these base income producing jobs in the County. Of the 5,634 FTE jobs, 5,512 are considered base income producing jobs--those which contribute most to economic expansion. The value of spin-off jobs can be measured by an economic effect multiplier. The multiplier measures additional job expansion likely to result from the addition of base income producing jobs in a region. The multiplier used is 1.27*, which is conservatively calculated. To approximate the total number of new jobs, which will eventually be supported by the addition of base income producing jobs, multiply the number of base income producing jobs by the multiplier [5,512*1.27]. Then, subtract the base income producing jobs from this in order to find the number of spin-off jobs [7,000 - 5,512]. Interpreted, this means that the 5,512 base income jobs assisted through GGDI projects since 1978 will support approximately 1,488 spin-off jobs.

(It is important to note that multipliers are long-term estimates; indirect job growth is slow, and the last spin-off jobs can take years to appear. The primary point is to recognize that maintaining and creating base jobs benefits the community at an increasing rate.)

This employment data shows that after 42 years of continuous professional economic development activity, approximately one-third (7,000) of the Gratiot areas total employment (18,000) has been affected, directly or indirectly.

Finally, it should be emphasized that the figures presented here are net jobs created and/or retained at GGDI assisted firms since 1978. Only jobs in existence at the time of this year's survey are counted. Totals reflect a measure of current employment at each firm as of May/June 2019.

*Multiplier derived by Montgomery Consulting- Michigan Multipliers 2016

Gratiot County's Ten Largest Employers in 2019 (Private, Public/Non-Profit, and Combined)

Private Sector (City)	FTE	Public/Non-Profit (City)	FTE	Top 10 Employers in Gratiot County	FTE
Avalon & Tahoe Manufacturing (Alma)	391	MidMichigan Medical Center-Gratiot (Alma)	698	MidMichigan Medical Center-Gratiot (Alma)	698
International Auto Components (IAC) (Alma)	280	Central Michigan Correctional Facility (St. Louis)	446	Central Michigan Correctional Facility (St. Louis)	446
Cartridges Are Us (a division of Clover Tech Group) (Ithaca)	179	Masonic Pathways (Alma)	426	Masonic Pathways (Alma)	426
Wal-Mart (Pine River Twp.)	172	Alma College	344	Avalon & Tahoe Manufacturing (Alma)	391
Hutchinson Aerospace and Industry (Ithaca)	161	St. Louis Correctional Facility (Bethany Twp.)	332	Alma College	344
Apex Marine (St. Louis)	161	Alma Public Schools	265	St. Louis Correctional Facility (Bethany Twp.)	332
Meijer (Alma)	157	Gratiot-Isabella RESD (Ithaca)	213	International Auto Components (IAC) (Alma)	280
Shiloh Industries (Alma)	151	Gratiot County Courthouse (Ithaca)	155	Alma Public Schools	265
Consumers Energy (Alma)	149	Ithaca Public Schools	132	Gratiot-Isabella RESD (Ithaca)	213
Garr Tool Company (Pine River Twp.)	144	City of Alma	108	Cartridges Are Us (a division of Clover Tech Group) (Ithaca)	179
TOTAL:	1945	TOTAL:	3119	TOTAL:	3574

Top Ten Employers (by municipality)

ALMA	FTE	ITHACA	FTE
MidMichigan Medical Center-Gratiot	698	Gratiot-Isabella RESD	213
Masonic Pathways	426	Cartridges Are Us (a division of Clover Tech Group)	179
Avalon & Tahoe Manufacturing	391	Hutchinson Aerospace and Industry	161
Alma College	344	Gratiot County Courthouse	155
International Auto Components (IAC)	280	Ithaca Public Schools	132
Alma Public Schools	265	ZFS Ithaca, LLC	80
Meijer	157	Anchor Danly	72
Shiloh Industries	151	Craig Frames	67
Consumers Energy	149	Commercial Bank	66
Merrill Fabricators	131	Aircraft Precision Products	63
TOTAL:	2992	TOTAL:	1188
ST. LOUIS	FTE	VILLAGES & TOWNSHIPS	FTE
Central Michigan Correctional Facility	446	St. Louis Correctional Facility (Bethany Twp.)	332
Apex Marine	161	Wal-Mart (Pine River Twp.)	172
Bear Truss and Components	126	Garr Tool Company (Pine River Twp.)	144
Schnepf's Health Care Center	120	Legend Manufacturing (Pine River Twp.)	99
St. Louis Public Schools	108	Fulton Schools	90
Plasti-Paint Inc.	105	Integrity Fab and Machine (Breckenridge)	82
Jer-Den Plastics	62	Breckenridge Community Schools	76
City of St. Louis	41	Ashley Care Center	75
Alpha Custom Extrusions	22	Michigan Agricultural Commodities (MAC) (Breckenridge, Wheeler, & Middleton)	52
Mid-State Asbestos Removal	21	Bader & Sons (Bethany Twp.)	39
TOTAL:	1212	TOTAL:	1161

Table 4: Employment of GDI-assisted firms by sector 2019

Part A: Production/Industrial						
Sector Firms	Employment			Current Net Jobs		
	Base	Current	Created	2018 Employment	2019 Employment	Change
ADW Industries	0.0	13.0	13.0	21.5	13.0	-8.5
Agro-Culture Liquid Fertilizer	0.0	15.0	15.0	13.0	15.0	2.0
Aircraft Precision Products	65.0	63.0	-2.0	68.0	63.0	-5.0
Alma Boat Manufacturing	CLOSED			CLOSED		
Alma Container	0.0	20.0	20.0	18.0	20.0	2.0
Alma Products (estimated)	600.0	75.0	-525.0	92.0	75.0	-17.0
Alma Warehousing	CLOSED			CLOSED		
Alpha Custom Extrusions	0.0	22.0	22.0	22.0	22.0	0.0
American Boat Manufacturing	CLOSED			CLOSED		
American Frame & Fab.	CLOSED			CLOSED		
Americast	0.0	8.0	8.0	5.0	8.0	3.0
Anchor Danly (dba Danly Die Set)	0.0	72.0	72.0	77.0	72.0	-5.0
Apex Marine	0.0	161.0	161.0	161.0	161.0	0.0
Armour Eckrich Meats	0.0	19.0	19.0	15.5	19.0	3.5
Avalon & Tahoe Manufacturing	0.0	391.0	391.0	372.0	391.0	19.0
Bear Truss & Components	13.0	126.0	113.0	106.5	126.0	19.5
Brink's Machine Co.	20.0	14.0	-6.0	14.0	14.0	0.0
Central Forklift	MOVED			MOVED		
Central Michigan Aluminum	CLOSED			CLOSED		
Central Michigan Packing	CLOSED			CLOSED		
Cartridges Are Us (a division of Clover Tech. Group)	0.0	179.0	179.0	157.0	179.0	22.0
Clean Harbors	0.0	13.0	13.0	17.0	13.0	-4.0
Craig Frames	18.0	67.0	49.0	50.5	67.0	16.5
Crippen Manufacturing	39.0	20.0	-19.0	20.0	20.0	0.0
DTE (maintenance & operations facility)	0.0	18.0	18.0	8.0	18.0	10.0
Du Bar Drilling Fluids LLC	0.0	4.0	4.0	4.0	4.0	0.0
Exelon Wind	0.0	2.0	2.0	2.0	2.0	0.0
Funk Seed Int'l. (CIBA - GEIGY)	CLOSED			CLOSED		
Garr Tool Company	36.0	144.0	108.0	145.0	144.0	-1.0
Gratiot Wind LLC (Invenergy)	0.0	8.0	8.0	8.0	8.0	0.0
Great Lakes Cattle	INACTIVE			INACTIVE		
Highland Plastics	MOVED			MOVED		
Hutchinson Aerospace (formerly Barry Controls)	0.0	161.0	161.0	178.0	161.0	-17.0
Integrity Fab and Machine, Inc.	0.0	82.0	82.0	84.0	82.0	-2.0
International Automotive Components (formerly Lear)	0.0	280.0	280.0	398.0	280.0	-118.0
Ithaca Coatings	CLOSED			CLOSED		
Ithaca Manufacturing Corp.	1.0	6.0	5.0	6.0	6.0	0.0
Jameson Corp.	CLOSED			CLOSED		

Table 4: Employment of GGDI-assisted firms by sector 2019

Part A: Production/Industrial Sector Firms	Employment			Current Net Jobs		
	Base	Current	Created	2018 Employment	2019 Employment	Change
Jer-Den Plastics	0.0	62.0	62.0	50.0	62.0	12.0
Kenny, Inc.	0.0	20.0	20.0	23.5	20.0	-3.5
L & S Plastics	CLOSED			CLOSED		
Legend Manufacturing	0.0	99.0	99.0	106.0	99.0	-7.0
Liquipak	20.0	30.0	10.0	31.5	30.0	-1.5
Log Cabin Lumber	1.0	1.0	0.0	1.0	1.0	0.0
Material Handling Systems	CLOSED			CLOSED		
M&E Plastics	0.0	8.0	8.0	6.0	8.0	2.0
Merrill Fabricators	0.0	131.0	131.0	123.0	131.0	8.0
Merrill Institute	0.0	3.0	3.0	3.0	3.0	0.0
Michigan Paving and Materials (Terry Materials)	0.0	15.0	15.0	13.0	15.0	2.0
Michigan Agricultural Commodities	0.0	52.0	52.0	28.0	52.0	24.0
Michigan Agrifuels	CLOSED			CLOSED		
Michigan Sugar Co.**	UNMEASURABLE			UNMEASURABLE		
Mid-Michigan Industries	CLOSED			CLOSED		
Mid-Michigan Upholstery	0.0	12.0	12.0	9.0	12.0	3.0
Mid-State Asbestos Removal	0.0	21.0	21.0	15.0	21.0	6.0
Mid-State Printing	CLOSED			CLOSED		
Misenhelder Welding	0.0	4.0	4.0	3.0	4.0	1.0
Modular Power Systems	CLOSED			CLOSED		
Momentum Industries	0.0	12.0	12.0	13.0	12.0	-1.0
Mountain Town Manufacturing	MOVED			MOVED		
No Knot Wood Co.	CLOSED			CLOSED		
Oxford Automotive	CLOSED			CLOSED		
Padnos of Central Michigan	24.0	8.0	-16.0	8.0	8.0	0.0
Parousia Plastics	CLOSED			CLOSED		
PK Contracting	MOVED			MOVED		
Plasti-Paint, Inc.	0.0	105.0	105.0	77.5	105.0	27.5
Powder Coat of Central Michigan	0.0	4.0	4.0	4.0	4.0	0.0
Powell Fabrication & Manufacturing	38.0	36.0	-2.0	36.0	36.0	0.0
Production Machining of Alma	0.0	14.0	14.0	23.0	14.0	-9.0
RAM Industries	CLOSED			CLOSED		
Seiler Machine, LLC	0.0	2.0	2.0	2.0	2.0	0.0
Shiloh Industries (formerly Contech)***	N/A	151.0	N/A	164.0	151.0	-13.0
Snow Industries	CLOSED			CLOSED		
Suburban Propane (formerly Northwest Energy)*	0.0	3.0	3.0	3.0	3.0	0.0
Total Petroleum	CLOSED			CLOSED		
Trident (Formerly C&S Steel and Precision Machine and Manufacturing)	23.0	60.0	37.0	52.5	60.0	7.5
Universal Door & Hardware	CLOSED			CLOSED		
VN & J Sales	CLOSED			CLOSED		
ZFS Ithaca, LLC (includes construction)	0.0	80.0	80.0	80.0	80.0	0.0
TOTALS:	898.0	2916.0	1867.0	2938.0	2916.0	-22.0

Table 4: Employment of GGDI-assisted firms by sector 2019

Part B: Service/Commercial Sector Firms	Employment			Current Net Jobs		
	Base	Current	Created	2018 Employment	2019 Employment	Change
A & E Ag*	2.0	18.0	16.0	15.0	18.0	3.0
Alma Bolt Company*	7.0	33.0	26.0	26.0	33.0	7.0
Alma College	225.0	344.0	119.0	330.0	344.0	14.0
Alma Logistics	CLOSED			CLOSED		
Alma Tire Service*	0.0	30.0	30.0	26.0	30.0	4.0
Alma Transmissions	CLOSED			CLOSED		
Beebe Furniture	CLOSED			CLOSED		
Cary's Farm & Animal Supply	CLOSED			CLOSED		
Central Michigan Correctional Facility	0.0	446.0	446.0	485.0	446.0	-39.0
Consumers Energy	N/A	149.0	N/A	150.0	149.0	-1.0
Corteva Agriscience	7.0	19.0	12.0	14.0	19.0	5.0
DeKalb Equip. Leasings	CLOSED			CLOSED		
E & S Graphics*	3.0	9.0	6.0	6.0	9.0	3.0
England Logistics (TMS)*	CLOSED			CLOSED		
Gratiot County Central Dispatch*	7.0	11.0	4.0	8.0	11.0	3.0
Great Lakes Petroleum (not all local)	N/A	14.0	N/A	14.0	14.0	0.0
Greenside Up*	9.0	14.0	5.0	9.0	14.0	5.0
Huron Pork	0.0	5.0	5.0	5.0	5.0	0.0
JBT Grain	8.0	4.0	-4.0	6.0	4.0	-2.0
K-Mart*	CLOSED			CLOSED		
Masonic Pathways	280.0	426.0	146.0	426.0	426.0	0.0
MidMichigan Medical Center-Gratiot	500.0	698.0	198.0	495.0	698.0	203.0
Mid-Michigan Specialty Crops*	5.0	4.0	-1.0	4.0	4.0	0.0
Mock Wireless	CLOSED			CLOSED		
Pollard Disposal, Inc.	MOVED			MOVED		
Schnepp Senior Care & Rehab Center	30.0	120.0	90.0	106.0	120.0	14.0
St. Louis Correctional Facility	0.0	332.0	332.0	387.0	332.0	-55.0
The State Room/Dingers	CLOSED			CLOSED		
Tractor Supply Co. (Ithaca)	0.0	11.0	11.0	8.0	11.0	3.0
Tri-Lakes Petroleum	0.0	31.0	31.0	31.0	31.0	0.0
Van Atten's	CLOSED			CLOSED		
TOTALS:	1083.0	2718.0	1472.0	2551.0	2718.0	167.0
TOTAL PROD/IND & SERVICE/COMM:	1981.0	5634.0	3339.0	5489.0	5634.0	145.0

Total Base Income Producing Jobs	5,512.0
Total Net Jobs Created 1979—2018:	3,339.0
Total Jobs from GGDI Projects 2018:	5,634.0
Total New Jobs Created/Lost between 2018 & 2019:	145.0

Italicized titles indicate employment numbers from the previous year were used.

* These jobs are *not* base income producing jobs

** Michigan Sugar created an unknown number of farm and secondary jobs through 14,000+ acres of contracted sugar beets brought to the Gratiot County transfer station. The transfer station was a primary requirement of the project.

*** GGDI assisted in four tax abatements for Contech, 1983, 1994, 1998, and 2000. The first tax abatement helped retain 27 jobs, the 1994 abatement created 8 new jobs, the 1998 abatement helped retain 156 jobs, and the final abatement helped retain 180 jobs. The 1983 employment figures were not available, thus the N/A denotation.

4. Grant Funds Received

Table 5: GGDl Associated or Initiated Grants

Year	Amount	Purpose	Source
1979	\$425,000	County-wide Business Development Loans	US Economic Development Administration
1979-1982	\$88,823	County-wide Economic Development Services	Michigan Economic Development Incentive Concept Program
1984	\$750,000	Business Development Loans part of the development of the St. Louis Industrial Park	State of Michigan Economic Development Block Grant
1986	\$10,000	Marketing Materials	Michigan Department of Commerce
1987	\$37,171	Marketing Materials	State of Michigan
1987	\$750,000	Ithaca Fire Hall and Community Center	Michigan Community Development Block Grant (CDBG)
1987	\$250,000	Ithaca Downtown Reconstruction	HUD, Secretary's Discretion Grant
1988-1991	\$169,381	County-wide Economic Development Services	Community Growth Alliance Program
1990	\$172,500	Expansion of the Alma North Industrial Park	US Economic Development Administration
1994	\$150,250	St. Louis Site Cleanup and Infrastructure Redevelopment (Washington Street)	Michigan CDBG
1997	\$50,000	Renaissance Zone Technical Assistance	Michigan Jobs Commission
1997	\$2,100,000	Renaissance Sub zone Development SIIP	Michigan CDBG
1998	\$900,000	South Ithaca Industrial Park	US Economic Development Administration
1999	\$1,200,000	Road Development (St. Johns St., Fillmore Rd.) (State Rd. - Ithaca)	Michigan Department of Transportation Economics Division - Category A
2001	\$663,575	Alma Sugar Site (former sugar refinery)	Clean Michigan Initiative
2001	\$240,000	St. Louis Downtown Redevelopment	Michigan CDBG
2002	\$161,873	Demolition/Removal of Contaminated Building in St. Louis - North and Mill St. (Tester Building)	Clean Michigan Initiative
2002	\$342,948	Demolition/Removal of Contaminated Building in St. Louis	Clean Michigan Initiative
2003	\$122,000	Demolition/Removal of Contaminated	Clean Michigan Initiative
2002	\$900,000	Planning, testing, purchasing, and demolition of River Front in Alma	U.S. Environmental Protection Agency
2003	\$240,000	St. Louis Downtown - Gateway Projects	Michigan CDBG
2006	\$200,000	Fund for Petroleum - Site Characterization-Brownfield project assistance	Brownfield Redevelopment Authority
2006	\$200,000	Fund for Hazardous Material - Site Characterization-Brownfield project assistance	Brownfield Redevelopment Authority
2007	\$200,000	Phase II Demolition and clean up contamination of Alma Iron & Metal	Clean Michigan Initiative
		Clean up contamination of the former Alma Iron & Metal property	Environmental Protection Agency
		Clean up contamination of CSX Railroad property	Environmental Protection Agency
2008	\$65,000	County Wide Master Planning Grant	Land Information Access Association
2009-2011	\$20,000	Project Manager-Brownfield and Technology	Gratiot Community Foundation
2011	\$183,700	Development of soccer fields in Ithaca	DNRE
2011	\$240,000	Breckenridge Technology Park-Infrastructure	Michigan CDBG
2017	\$20,000	US-127 Road Completion Study	Eastern Michigan Council of Governments Regional Prosperity Initiative
2017	\$652,000	Washington Road Improvements for ZFS (in conjunction with Gratiot County Road Commission)	Michigan Department of Transportation
2017	\$60,000	Hamilton Township EPA Site Assessment Work	Environmental Protection Agency
2019	\$40,000	Site Assessment Grant for 900 Michigan Ave.	Michigan Department of Environment, Great Lakes, and Energy
Total: \$11,604,221			

5. Investment Returns and Impact Analysis

As stated in the introduction of this report, the ultimate purpose of the Tax Track is to determine whether the results of GGDI's development efforts continue to warrant the resources expended by the citizens of Gratiot County. It is this concern, paramount to all others, which the Tax Track seeks to address. This portion of the report relates the benefits of Gratiot County derived from GGDI's development activities. The investment returns comparison shown below is based on data included in the following tables.

Revenue Sources & Investment Return Trends

Data in Table 6 and Graph 1 (pages 27 & 28) show the history of contributions to GGDI broken down for each contributing governmental unit. Table 7 and Graph 2 (pages 29 & 30) present the investment return ratios based on a comparison of cumulative public dollars invested with the cumulative return in taxes resulting from GGDI's development activities. The investment returns comparison shown below is based on data included in each of the tables.

Annual GGDI Return on Investment: 2018

2018 Additional Tax Revenue : 2018 County Allocated Millage

\$8,103,294.39 : \$411,378

\$19.70 : \$1.00

Cumulative GGDI Return on Investment: 1978-2018

Cumulative Additional Tax Revenues : Cumulative Total Government Dollars Invested

\$101,739,868.93 : \$5,890,252

\$17.27 : \$1.00

Cumulative Additional Tax Revenues : Cumulative Total **Local** Public Dollars Invested

\$101,739,868.93 : \$5,584,877

\$18.22 : \$1.00

The cumulative total for **all** public dollars invested in GGDI by Fiscal Year 2018 was \$5,890,252 which is 7.51% higher than the \$5,478,874 in 2017. The cumulative total for **local** public dollars invested by 2017 was \$5,584,877, an increase of 7.95% over last year's cumulative total of \$5,173,499. Table 6 displays the total contributions from all governments since 1979.

In terms of all tax dollars contributed to GGDI between 1978 and 2018, the data in Table 7 reveals an investment return ratio of \$17.27 in tax revenue gains for every one tax dollar invested to GGDI by all governmental units. This ratio has increased 1.16% from last year's ratio of \$17.07 in additional revenues for every dollar invested.

More important, however, is the comparison between cumulative additional tax revenues and local tax dollars invested. This ratio reflects the return in tax revenue gains on contributions from only these governmental units located within Gratiot County. For 2018, this ratio indicates a return of \$18.22 on every one tax dollar spent. The GGDI Investment Return Trends Graph (Graph 1) illustrates the overall trend of investment returns.

Table 6: GGDI Revenue Sources

Fiscal Year*	Gratiot County	City of Alma	City of Ithaca	City of St. Louis	Breckenridge	Pine River Twnshp.	Local Total	State of Michigan	Contributions and Internal	Total
1979	\$14,764	\$2,812	\$2,812	\$2,812	\$0	\$0	\$23,200	\$31,189	\$6,629	\$61,018
1980	\$16,719	\$3,107	\$3,107	\$3,107	\$1,755	\$0	\$27,795	\$28,770	\$9,241	\$65,806
1981	\$45,180	\$3,004	\$3,004	\$3,004	\$0	\$0	\$54,192	\$28,864	\$7,969	\$91,025
1982	\$35,970	\$3,148	\$3,148	\$3,148	\$0	\$0	\$45,414	\$0	\$6,590	\$52,004
1983	\$33,750	\$2,960	\$2,960	\$2,960	\$0	\$0	\$42,630	\$0	\$36,059	\$78,689
1984	\$34,000	\$2,825	\$2,825	\$2,825	\$500	\$0	\$42,975	\$0	\$32,170	\$75,145
1985	\$35,500	\$4,500	\$4,500	\$4,500	\$500	\$0	\$49,500	\$0	\$35,955	\$85,455
1986	\$37,132	\$11,603	\$3,340	\$2,427	\$1,365	\$0	\$55,867	\$10,000	\$16,330	\$82,197
1987	\$41,379	\$13,821	\$4,010	\$2,761	\$0	\$0	\$61,971	\$37,171	\$6,856	\$105,998
1988	\$49,795	\$17,003	\$4,857	\$3,278	\$0	\$0	\$74,933	\$33,220	\$35,284	\$143,437
1989	\$51,998	\$17,003	\$4,857	\$3,278	\$4,200	\$0	\$81,336	\$59,089	\$22,822	\$163,247
1990	\$51,998	\$17,003	\$4,857	\$3,278	\$1,864	\$0	\$79,000	\$59,000	\$6,358	\$144,358
1991	\$51,998	\$17,555	\$4,743	\$3,397	\$1,800	\$0	\$79,493	\$18,072	\$59,015	\$156,580
1992	\$49,098	\$17,555	\$6,053	\$3,397	\$2,297	\$0	\$78,400	\$0	\$69,382	\$147,782
1993	\$46,798	\$17,555	\$4,743	\$3,397	\$1,800	\$0	\$74,293	\$0	\$69,784	\$144,077
1994	\$50,698	\$17,555	\$4,743	\$3,397	\$1,800	\$0	\$78,193	\$0	\$55,145	\$133,338
1995	\$49,000	\$17,555	\$4,743	\$3,397	\$1,800	\$0	\$76,495	\$0	\$69,540	\$146,035
1996	\$48,000	\$16,096	\$4,348	\$3,114	\$1,800	\$0	\$73,358	\$0	\$79,611	\$152,969
1997	\$48,000	\$17,555	\$4,743	\$3,397	\$1,800	\$0	\$75,495	\$0	\$89,662	\$165,157
1998	\$48,000	\$17,555	\$4,745	\$3,397	\$1,800	\$0	\$75,497	\$0	\$105,923	\$181,420
1999	\$64,000	\$24,111	\$6,512	\$4,667	\$1,851	\$0	\$101,141	\$0	\$110,418	\$211,559
2000	\$70,732	\$25,865	\$6,986	\$5,006	\$3,265	\$0	\$111,854	\$0	\$87,268	\$199,122
2001	\$70,732	\$26,729	\$7,220	\$5,173	\$2,736	\$0	\$112,590	\$0	\$98,872	\$211,462
2002	\$70,732	\$27,310	\$7,376	\$5,286	\$2,796	\$0	\$113,500	\$0	\$120,755	\$234,255
2003	\$76,670	\$28,037	\$7,573	\$5,427	\$2,870	\$0	\$120,577	\$0	\$116,652	\$237,229
2004	\$82,562	\$33,121	\$11,063	\$19,473	\$4,781	\$0	\$151,000	\$0	\$100,250	\$251,250
2005	\$85,038	\$34,115	\$11,395	\$20,057	\$4,925	\$5,900	\$161,430	\$0	\$102,467	\$263,897
2006	\$85,038	\$34,797	\$11,623	\$20,458	\$5,024	\$5,900	\$162,840	\$0	\$130,932	\$293,772
2007	\$85,038	\$35,493	\$11,855	\$20,867	\$5,124	\$5,900	\$164,277	\$0	\$173,773	\$338,050
2008	\$85,038	\$35,493	\$11,855	\$20,867	\$5,124	\$5,900	\$164,277	\$0	\$200,084	\$364,361
2009	\$60,000	\$35,493	\$11,855	\$20,867	\$5,124	\$5,900	\$139,239	\$0	\$229,821	\$369,060
2010	\$60,000	\$37,978	\$12,685	\$22,328	\$6,742	\$5,900	\$145,633	\$0	\$180,670	\$326,303
TOTAL	\$1,735,357	\$616,312	\$201,136	\$234,747	\$75,443	\$35,400	\$2,898,395	\$305,375	\$2,472,287	\$5,676,057
PA 88 Millage**										
Fiscal Year*	Gratiot County	City of Alma	City of Ithaca	City of St. Louis	Breckenridge	Pine River Twnshp.	Local Total	State of Michigan	Contributions and Internal	Total
2011	\$175,096	\$9,500	\$3,200	\$5,582	\$2,000	\$500	\$195,878	\$0	\$189,621	\$385,499
2012	\$247,500	\$0	\$0	\$0	\$0	\$0	\$247,500	\$0	\$157,105	\$404,605
2013	\$309,240	\$0	\$0	\$0	\$0	\$0	\$309,240	\$0	\$53,027	\$362,267
Ag. / Econ. Dev. Millage***										
2014	\$357,532	\$0	\$0	\$0	\$0	\$0	\$357,532	\$0	\$67,071	\$424,603
2015	\$380,785	\$0	\$0	\$0	\$0	\$0	\$380,785	\$0	\$55,998	\$436,783
2016	\$381,803	\$0	\$0	\$0	\$0	\$0	\$381,803	\$0	\$55,675	\$437,478
2017	\$402,366	\$0	\$0	\$0	\$0	\$0	\$402,366	\$0	\$68,000	\$470,366
2018	\$411,378	\$0	\$0	\$0	\$0	\$0	\$411,378	\$0	\$9,500	\$420,878
Total	\$4,401,057	\$625,812	\$204,336	\$240,329	\$77,443	\$35,900	\$5,584,877	\$305,375	\$3,128,284	\$14,694,593

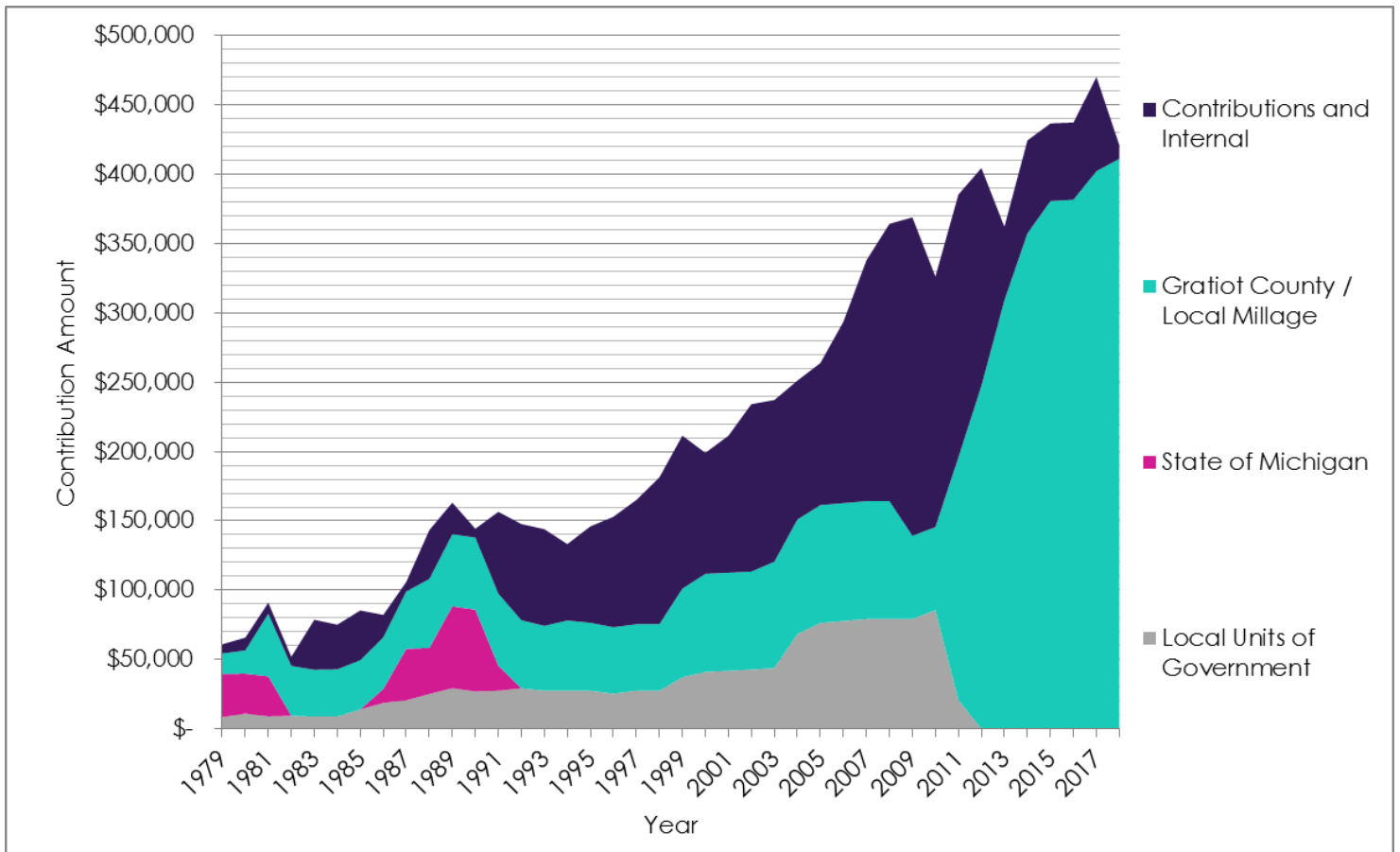
Total Contributions to GGDI from local governmental units (2018):	\$411,378
Total GGDI internally contributed revenue (2018):	\$9,500
Total Cumulative Contributions from local governmental units (1978-2018):	\$5,584,877
Total Cumulative Contributions from local and state units (1978-2018):	\$5,890,252
Total Cumulative GGDI Internally Contributed revenue (1978-2018):	\$3,128,284

* GGDI's fiscal year is from October 1 until September 30 the following calendar year.

** In 2011, funds for GGD began being paid through the PA 88 Millage of Gratiot County. At the start of the fiscal year, cash flow from the millage was delayed four months and therefore, some municipalities contributed money to help cash flow, as listed above.

*** In 2013 a new millage was passed again changing the funding methods for GGDI. First changes are seen in 2014.

Graph 1: History of GGDI Revenue Sources

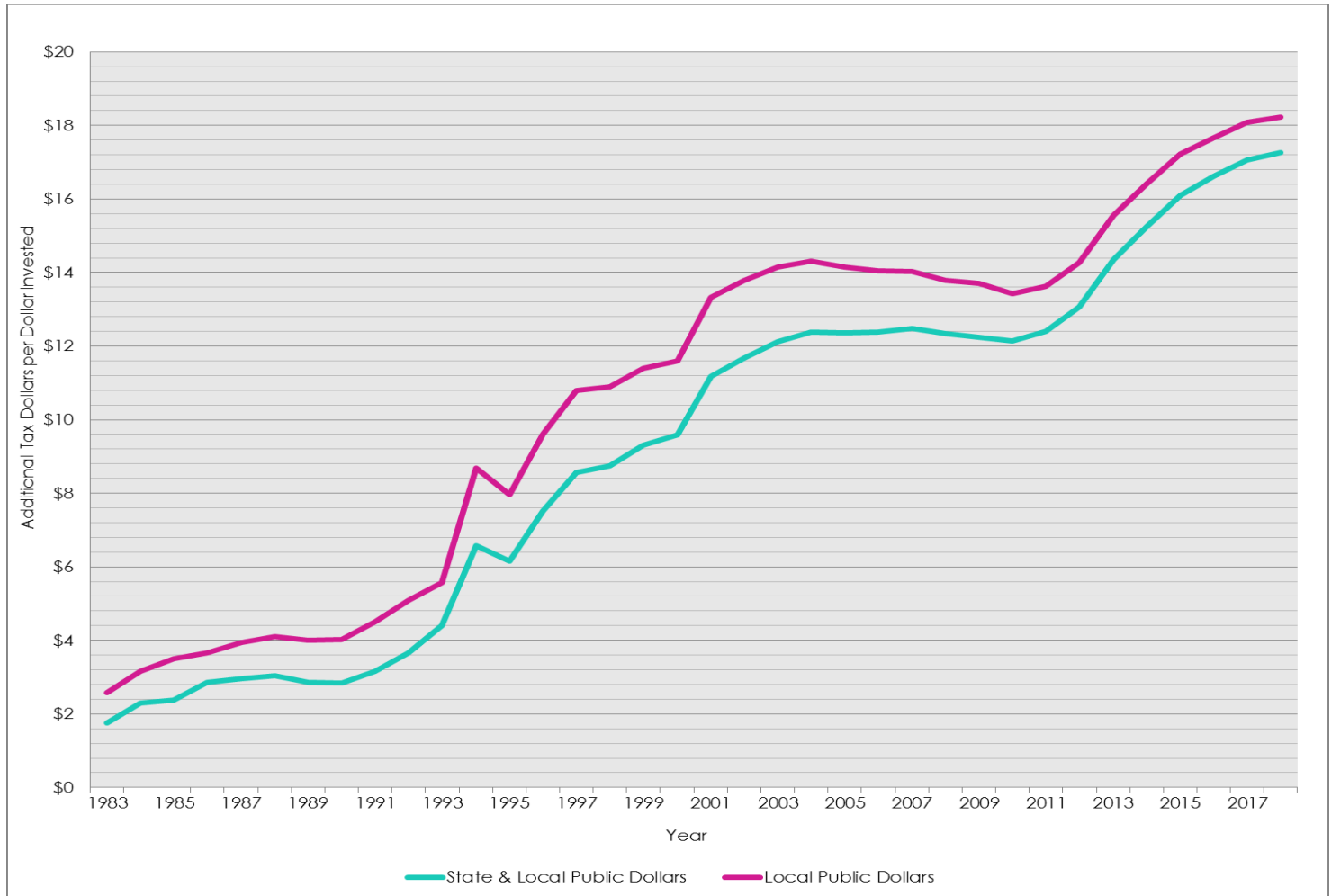


The graph above shows that since the passing of the Agriculture and Economic Development Services millage, GGDI is funded primarily through the County (via the local millage), internally generated funds, and private donations.

Table 7: GDI Investment Return Rates

Cumulative Public Dollars Invested				Return Ratios	
Year	Total (local & state)	Local	Cumulative Additional Taxes Paid	State & Local Dollars : Additional Taxes Paid	Local Dollars : Additional Taxes Paid
1983	\$282,054	\$193,231	\$497,190	\$1.76 : \$1.00	\$2.57 : \$1.00
1984	\$325,029	\$236,206	\$746,101	\$2.30 : \$1.00	\$3.16 : \$1.00
1985	\$377,029	\$288,206	\$1,007,826	\$2.67 : \$1.00	\$3.50 : \$1.00
1986	\$440,644	\$341,821	\$1,254,045	\$2.85 : \$1.00	\$3.67 : \$1.00
1987	\$541,591	\$405,597	\$1,597,655	\$2.95 : \$1.00	\$3.94 : \$1.00
1988	\$651,947	\$482,733	\$1,986,424	\$3.05 : \$1.00	\$4.11 : \$1.00
1989	\$791,788	\$563,485	\$2,263,738	\$2.86 : \$1.00	\$4.02 : \$1.00
1990	\$929,788	\$642,485	\$2,643,707	\$2.84 : \$1.00	\$4.11 : \$1.00
1991	\$1,027,353	\$721,978	\$3,250,128	\$3.16 : \$1.00	\$4.50 : \$1.00
1992	\$1,103,453	\$798,078	\$4,052,426	\$3.67 : \$1.00	\$5.08 : \$1.00
1993	\$1,177,746	\$872,371	\$4,870,615	\$4.14 : \$1.00	\$5.58 : \$1.00
1994	\$1,257,239	\$951,864	\$8,267,334	\$6.58 : \$1.00	\$8.69 : \$1.00
1995	\$1,336,732	\$1,031,357	\$8,216,192	\$6.15 : \$1.00	\$7.97 : \$1.00
1996	\$1,404,594	\$1,099,219	\$10,562,581	\$7.52 : \$1.00	\$9.61 : \$1.00
1997	\$1,480,084	\$1,174,714	\$12,683,991	\$8.57 : \$1.00	\$10.80 : \$1.00
1998	\$1,557,584	\$1,252,209	\$13,630,963	\$8.75 : \$1.00	\$10.89 : \$1.00
1999	\$1,661,230	\$1,355,855	\$15,442,789	\$9.30 : \$1.00	\$11.39 : \$1.00
2000	\$1,773,084	\$1,467,709	\$17,003,705	\$9.59 : \$1.00	\$11.59 : \$1.00
2001	\$1,885,674	\$1,580,299	\$21,056,351	\$11.17 : \$1.00	\$13.32 : \$1.00
2002	\$1,999,174	\$1,693,799	\$23,659,843	\$11.68 : \$1.00	\$13.79 : \$1.00
2003	\$2,119,751	\$1,814,376	\$25,659,843	\$12.11 : \$1.00	\$14.14 : \$1.00
2004	\$2,270,751	\$1,965,376	\$28,114,875	\$12.38 : \$1.00	\$14.31 : \$1.00
2005	\$2,426,500	\$2,121,125	\$30,021,460	\$12.37 : \$1.00	\$14.15 : \$1.00
2006	\$2,590,344	\$2,284,969	\$32,073,159	\$12.38 : \$1.00	\$14.04 : \$1.00
2007	\$2,754,621	\$2,449,246	\$34,364,349	\$12.48 : \$1.00	\$14.03 : \$1.00
2008	\$2,918,898	\$2,613,523	\$36,004,811	\$12.34 : \$1.00	\$13.78 : \$1.00
2009	\$3,058,137	\$2,752,762	\$37,738,129	\$12.24 : \$1.00	\$13.71 : \$1.00
2010	\$3,203,770	\$2,898,395	\$38,887,734	\$12.14 : \$1.00	\$13.42 : \$1.00
2011	\$3,399,648	\$3,094,273	\$42,149,990.05	\$12.40 : \$1.00	\$13.62 : \$1.00
2012	\$3,647,148	\$3,341,773	\$47,680,200.57	\$13.07 : \$1.00	\$14.27 : \$1.00
2013	\$3,956,388	\$3,651,013	\$56,763,370.03	\$14.35 : \$1.00	\$15.55 : \$1.00
2014	\$4,313,920	\$4,008,545	\$65,825,260.41	\$15.25 : \$1.00	\$16.42 : \$1.00
2015	\$4,694,705	\$4,389,330	\$75,601,778.28	\$16.10 : \$1.00	\$17.22 : \$1.00
2016	\$5,076,508	\$4,771,133	\$84,300,773.71	\$16.61 : \$1.00	\$17.67 : \$1.00
2017	\$5,478,874	\$5,173,499	\$93,547,187.84	\$17.07 : \$1.00	\$18.08 : \$1.00
2018	\$5,890,252	\$5,584,877	\$101,739,868.93	\$17.27 : \$1.00	\$18.22 : \$1.00

Graph 2: Investment Return Trends



The graph above depicts information regarding investment return trends found on the previous page in Table 7. Overall, the data shows that projects assisted by GGDI have resulted in increased tax revenue for the County over the past several years. It also indicates an efficient use of local public dollars, as the return received on GGDI projects increasingly outweighs the dollars invested.

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