

2026 COMPLETE MILLAGE REDUCTION FRACTION COMPUTATION (Inter-County)

SAGINAW COUNTY

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

INSTRUCTIONS: This form is to be completed by the county equalization director for all taxing jurisdictions which levy a property tax in his/her county. This form is to be filed with each unit of government and with the State Tax Commission. Also provide a copy of this form to the equalization director of each county which shares an intercounty taxing jurisdiction. On this initial computation form, the 2026 millage reduction fraction (MRF) can be calculated only for taxing jurisdictions located exclusively within a single county. This will include the county unit as well as all townships and nearly every city and village. The MRF for a school district which is not fractional with an other county can also be calculated and listed on the form. For any taxing jurisdiction which extends into one or more other counties, leave the MRF column blank and enter the notation "IC" for intercounty. This form is to be filed with the State Tax Commission and with each unit of local government which has taxable property located in this county.

County	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF	2026 TR/A
SAGINAW								
73	SAGINAW COUNTY	6,894,452,218	7,245,819,390	91,084,688	241,061,102			
	Minus DVE (AV minus DVE)	6,822,108,755	7,169,979,145	91,057,362	240,795,060			
	Minus RZ (AV minus RZ)	6,889,550,340	7,240,775,835	91,084,688	241,061,102			
	Minus DVE (AV minus RZ minus DVE)	6,817,206,877	7,164,935,590	91,057,362	240,795,060	0.9976	0.9714	1.0000
4	ALBEE TOWNSHIP	85,128,477	88,978,602	79,887	828,276			
	Minus DVE	84,407,712	88,228,835	77,185	825,976	0.9909	0.9648	1.0000
5	BIRCH RUN TOWNSHIP	314,761,390	325,864,150	1,910,611	5,303,894			
	Minus DVE	312,336,459	323,273,439	1,910,611	5,303,894	1.0000	0.9763	1.0000
6	BLUMFIELD TOWNSHIP	128,394,133	135,446,380	2,144,598	5,273,500			
	Minus DVE	127,047,091	133,877,055	2,144,598	5,160,500	0.9966	0.9704	1.0000
7	BRADY TOWNSHIP	74,801,750	77,990,316	91,444	1,521,899			
	Minus DVE	73,693,950	76,798,883	91,444	1,521,899	1.0000	0.9778	1.0000
8	BRANT TOWNSHIP	73,692,665	79,706,777	79,625	3,476,500			
	Minus DVE	71,623,817	77,582,081	79,625	3,476,500	0.9915	0.9654	1.0000
9	BRIDGEPORT TOWNSHIP	290,819,195	305,567,180	2,671,215	8,466,699			
	Minus DVE	286,901,757	301,529,443	2,671,215	8,460,599	0.9960	0.9698	1.0000
10	BUENA VISTA TOWNSHIP	232,661,908	240,609,039	2,079,734	5,692,129			
	Minus DVE	231,845,183	239,737,940	2,079,734	5,692,129	1.0000	0.9817	1.0000
11	CARROLLTON TOWNSHIP	111,312,941	117,436,598	569,296	5,067,270			
	Minus DVE	110,365,935	116,432,145	569,296	5,067,270	1.0000	0.9859	1.0000
12	CHAPIN TOWNSHIP	30,535,996	31,815,761	56,840	330,824			
	Minus DVE	30,197,426	31,468,053	56,840	330,824	0.9941	0.9680	1.0000
13	CHESANING TOWNSHIP	188,775,944	197,626,855	1,196,692	3,576,876			
	Minus DVE	186,988,046	195,706,873	1,196,692	3,576,876	0.9931	0.9670	1.0000
14	FRANKENMUTH TOWNSHIP	136,844,040	142,240,683	408,287	1,812,600			
	Minus DVE	136,090,921	141,467,234	408,287	1,812,600	0.9978	0.9716	1.0000
15	FREMONT TOWNSHIP	96,537,703	101,293,581	146,938	2,592,506			
	Minus DVE	94,086,370	98,789,133	142,238	2,587,906	1.0000	0.9765	1.0000
16	JAMES TOWNSHIP	77,443,919	79,095,485	98,200	471,600			
	Minus DVE	76,751,395	78,384,269	98,200	471,600	1.0000	0.9838	1.0000
17	JONESFIELD TOWNSHIP	112,723,430	112,855,379	35,485,434	33,150,148			
	Minus DVE	112,004,875	112,084,139	35,485,434	33,150,148	0.9956	0.9694	1.0000
18	KOCHVILLE TOWNSHIP	236,543,405	245,365,377	4,197,000	6,908,900			
	Minus DVE	235,696,220	244,480,075	4,197,000	6,908,900	1.0000	0.9744	1.0000
19	LAKEFIELD TOWNSHIP	41,404,675	43,474,240	7,937	859,068			
	Minus DVE	41,082,727	43,143,601	7,937	859,068	0.9976	0.9714	1.0000
20	MAPLE GROVE TOWNSHIP	111,330,491	115,755,150	120,690	1,016,600			
	Minus DVE	109,887,016	114,272,709	120,690	1,016,600	0.9954	0.9692	1.0000
21	MARION TOWNSHIP	25,613,438	26,508,562	5,502	89,000			
	Minus DVE	25,375,012	26,263,701	5,502	89,000	0.9954	0.9692	1.0000
22	RICHLAND TOWNSHIP	198,141,478	220,648,059	1,104,948	16,613,700			
	Minus DVE	196,086,019	218,449,544	1,104,948	16,613,700	0.9921	0.9660	1.0000
23	SAGINAW CHARTER TOWNSHIP	1,668,967,056	1,740,004,289	10,786,916	29,060,514			
	Minus DVE	1,647,758,811	1,717,868,142	10,782,841	29,037,114	0.9955	0.9693	1.0000
24	ST CHARLES TOWNSHIP	109,923,900	115,799,318	489,108	2,443,918			
	Minus DVE	108,307,601	114,022,337	488,912	2,342,518	0.9915	0.9654	1.0000
25	SPAULDING TOWNSHIP	61,588,971	63,302,986	135,252	684,555			
	Minus DVE	61,110,434	62,809,333	135,252	682,355	1.0000	0.9815	1.0000
26	SWAN CREEK TOWNSHIP	118,087,270	123,202,969	5,480,263	6,505,326			
	Minus DVE	116,936,852	122,028,424	5,466,510	6,505,326	0.9910	0.9649	1.0000

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SAGINAW COUNTY

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Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF	2026 TR/A
27	TAYMOUTH TOWNSHIP	161,784,071	168,486,706	1,027,080	3,200,400			
	Minus DVE	159,491,304	166,091,509	1,027,080	3,200,400	0.9991	0.9728	1.0000
28	THOMAS TOWNSHIP	647,722,130	685,497,448	5,568,815	24,755,884			
	Minus DVE	641,265,222	678,814,350	5,568,815	24,755,884	0.9982	0.9719	1.0000
29	TITTABAWASSEE TOWNSHIP	480,145,000	506,513,612	839,665	12,000,800			
	Minus DVE	474,044,913	500,054,973	839,665	12,000,800	0.9958	0.9696	1.0000
30	ZILWAUKEE TOWNSHIP	6,283,197	6,790,476	6,700	371,200			
	Minus DVE	6,283,197	6,790,476	6,700	371,200	1.0000	0.9778	1.0000
2	CITY OF ZILWAUKEE	53,462,419	64,369,052	3,107,214	12,907,200			
	Minus DVE	52,789,311	63,679,520	3,107,214	12,907,200	1.0000	0.9785	1.0000
3	CITY OF FRANKENMUTH	415,799,099	444,969,410	1,861,981	17,858,138			
	Minus DVE	412,520,118	441,601,680	1,861,981	17,853,396	0.9953	0.9691	1.0000
90	CITY OF SAGINAW	603,222,127	638,604,950	9,326,816	28,221,178			
	Minus DVE (AV minus DVE)	599,133,061	634,249,249	9,324,916	28,212,878			
	Minus RZ (AV minus RZ)	598,320,249	633,561,395	9,326,816	28,221,178			
	Minus DVE (AV minus RZ minus DVE)	594,231,183	629,205,694	9,324,916	28,212,878	0.9995	0.9732	1.0000
05V	BIRCH RUN VILLAGE	90,073,563	93,504,554	1,255,445	2,467,200			
	Minus DVE	89,252,955	92,668,146	1,255,445	2,467,200	1.0000	0.9756	1.0000
06V	REESE VILLAGE	759,989	780,480	-	-			
	Minus DVE	759,989	780,480	-	-	1.0000	0.9737	1.0000
07V	OAKLEY VILLAGE	7,379,061	8,121,315	3,200	521,778			
	Minus DVE	7,379,061	8,121,315	3,200	521,778	0.9968	0.9706	1.0000
13V	CHESANING VILLAGE	84,478,667	87,885,658	1,011,193	1,342,300			
	Minus DVE	84,043,437	87,438,681	1,011,193	1,342,300	0.9904	0.9644	1.0000
17V	MERRILL VILLAGE	18,218,829	19,026,366	90,234	233,800			
	Minus DVE	17,934,747	18,701,328	90,234	233,800	0.9924	0.9663	1.0000
24V	ST CHARLES VILLAGE	50,084,170	52,157,622	416,278	907,118			
	Minus DVE	49,151,237	51,182,652	416,082	905,918	0.9955	0.9693	1.0000

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
SCHOOLS							
BAY							
9010	BAY CITY SCHOOL DISTRICT					I.C.	I.C.
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT						
	(from SAGINAW)	18,625,932	19,740,012	68,700	609,100		
	Minus DVE	18,625,932	19,740,012	68,700	609,100		
	Non-PRE/MBT	5,583,726	6,163,678	64,400	587,200		
10	BUENA VISTA TOWNSHIP	6,994,309	7,410,130	25,000	134,100		
	Minus DVE	6,994,309	7,410,130	25,000	134,100		
	Non-PRE/MBT	840,104	1,003,500	25,000	134,100		
18	KOCHVILLE TOWNSHIP	4,655,879	4,837,708	4,800	90,900		
	Minus DVE	4,655,879	4,837,708	4,800	90,900		
	Non-PRE/MBT	739,843	818,249	500	69,000		
29	TITTABAWASSEE TOWNSHIP	692,547	701,698	32,200	12,900		
	Minus DVE	692,547	701,698	32,200	12,900		
	Non-PRE/MBT	58,200	38,653	32,200	12,900		
30	ZILWAUKEE TOWNSHIP	6,283,197	6,790,476	6,700	371,200		
	Minus DVE	6,283,197	6,790,476	6,700	371,200		
	Non-PRE/MBT	3,945,579	4,303,276	6,700	371,200		
CLINTON							
19120	OVID ELSIE AREA SCHOOLS					I.C.	I.C.
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT						
	(from SAGINAW)	11,350,601	11,767,266	30,196	62,224		
	Minus DVE	11,350,601	11,767,266	30,196	62,224		
	Non-PRE/MBT	664,040	701,500	26,895	59,400		
12	CHAPIN TOWNSHIP	11,350,601	11,767,266	30,196	62,224		
	Minus DVE	11,350,601	11,767,266	30,196	62,224		
	Non-PRE/MBT	664,040	701,500	26,895	59,400		

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GENESEE							
25150	CLIO AREA SCHOOL DISTRICT						
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT					I.C.	I.C.
	(from SAGINAW)	889,615	908,517	100	15,700		
	Minus DVE	889,615	908,517	100	15,700		
	Non-PRE/MBT	378,787	383,900	100	15,700		
	05 BIRCH RUN TOWNSHIP	889,615	908,517	100	15,700		
	Minus DVE	889,615	908,517	100	15,700		
	Non-PRE/MBT	378,787	383,900	100	15,700		
25260	MONTROSE COMMUNITY SCHOOLS						
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT					I.C.	I.C.
	(from SAGINAW)	3,892,576	4,058,787	400	1,000		
	Minus DVE	3,781,294	3,944,501	400	1,000		
	Non-PRE/MBT	423,766	438,330	400	1,000		
	20 MAPLE GROVE TOWNSHIP	3,892,576	4,058,787	400	1,000		
	Minus DVE	3,781,294	3,944,501	400	1,000		
	Non-PRE/MBT	423,766	438,330	400	1,000		
GRATIOT							
29020	ASHLEY COMMUNITY SCHOOLS						
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT					I.C.	I.C.
	(from SAGINAW)	14,562,216	15,298,559	19,044	250,100		
	Minus DVE	14,262,921	14,991,186	19,044	250,100		
	Non-PRE/MBT	2,779,925	2,974,296	19,044	148,700		
	12 CHAPIN TOWNSHIP	10,699,382	11,275,561	18,244	213,000		
	Minus DVE	10,400,087	10,968,188	18,244	213,000		
	Non-PRE/MBT	1,915,763	2,043,415	18,244	111,600		
	21 MARION TOWNSHIP	3,862,834	4,022,998	800	37,100		
	Minus DVE	3,862,834	4,022,998	800	37,100		
	Non-PRE/MBT	864,162	930,881	800	37,100		
29040	BRECKENRIDGE COMM SCHOOLS						
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT					I.C.	I.C.
	(from SAGINAW)	13,607,404	12,964,583	9,526,900	8,712,600		
	Minus DVE	13,607,404	12,964,583	9,526,900	8,712,600		
	Non-PRE/MBT	3,256,500	3,163,200	1,300	12,900		
	17 JONESFIELD TOWNSHIP	13,607,404	12,964,583	9,526,900	8,712,600		
	Minus DVE	13,607,404	12,964,583	9,526,900	8,712,600		
	Non-PRE/MBT	3,256,500	3,163,200	1,300	12,900		
SAGINAW							
73010	SAGINAW CITY SCHOOL DISTRICT	1,007,700,001	1,067,086,847	18,425,003	52,284,235		
(73010,73012)	Minus DVE (AV minus DVE)	1,002,062,399	1,061,098,908	18,423,103	52,275,935	1.0000	0.9750
(73010,73012)	Minus RZ (AV minus RZ)	1,002,798,123	1,062,043,292	18,425,003	52,284,235		
(73010,73012)	Minus DVE (AV minus RZ minus DVE)	997,160,521	1,056,055,353	18,423,103	52,275,935	1.0000	0.9751
(73010,73012)	Non-PRE/MBT	591,783,611	636,594,189	6,171,923	36,073,955	1.0000	0.9752
02	CITY OF ZILWAUKEE	53,462,419	64,369,052	3,107,214	12,907,200	(highlighted values corrected 5-19-2026)	
	Minus DVE	52,789,311	63,679,520	3,107,214	12,907,200		
	Non-PRE/MBT	25,644,613	35,374,434	3,021,641	12,420,300		
10	BUENA VISTA TOWNSHIP	143,853,680	148,883,461	1,849,973	4,456,957		
	Minus DVE	143,415,370	148,404,919	1,849,973	4,456,957		
	Non-PRE/MBT	106,901,802	111,049,482	58,200	1,672,269		
18	KOCHVILLE TOWNSHIP	207,161,775	215,229,384	4,141,000	6,698,900		
	Minus DVE	206,724,657	214,765,220	4,141,000	6,698,900		
	Non-PRE/MBT	137,508,023	144,964,866	239,200	2,996,700		
90	CITY OF SAGINAW	603,222,127	638,604,950	9,326,816	28,221,178		
	Minus DVE (AV minus DVE)	599,133,061	634,249,249	9,324,916	28,212,878		
	Minus RZ (AV minus RZ)	598,320,249	633,561,395	9,326,816	28,221,178		
	Minus DVE (AV minus RZ minus DVE)	594,231,183	629,205,694	9,324,916	28,212,878		
	Non-PRE/MBT	321,729,173	345,205,407	2,852,882	18,984,686		

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73012	SAGINAW (BUENA VISTA DEBT)	143,853,680	148,883,461	1,849,973	4,456,957		
	Minus DVE	143,415,370	148,404,919	1,849,973	4,456,957	1.0000	0.9834
	Non-PRE/MBT	106,901,802	111,049,482	58,200	1,672,269		
10	BUENA VISTA TOWNSHIP	143,853,680	148,883,461	1,849,973	4,456,957		
	Minus DVE	143,415,370	148,404,919	1,849,973	4,456,957		
	Non-PRE/MBT	106,901,802	111,049,482	58,200	1,672,269		
73030	CARROLLTON SCHOOL DISTRICT	111,312,941	117,436,598	569,296	5,067,270		
	Minus DVE	110,365,935	116,432,145	569,296	5,067,270	1.0000	0.9859
	Non-PRE/MBT	39,763,845	40,542,251	137,483	1,374,465	1.0000	1.0117
11	CARROLLTON TOWNSHIP	111,312,941	117,436,598	569,296	5,067,270		
	Minus DVE	110,365,935	116,432,145	569,296	5,067,270		
	Non-PRE/MBT	39,763,845	40,542,251	137,483	1,374,465		
73040	SAGINAW TWP COMMUNITY SCHOOL	1,668,967,056	1,740,004,289	10,786,916	29,060,514		
	Minus DVE	1,647,758,811	1,717,868,142	10,782,841	29,037,114	0.9955	0.9693
	Non-PRE/MBT	575,010,401	603,782,087	4,493,389	16,967,901	0.9985	0.9722
23	SAGINAW CHARTER TOWNSHIP	1,668,967,056	1,740,004,289	10,786,916	29,060,514		
	Minus DVE	1,647,758,811	1,717,868,142	10,782,841	29,037,114		
	Non-PRE/MBT	575,010,401	603,782,087	4,493,389	16,967,901		
73110	CHESANING UNION SCHOOLS (IC)	451,069,915	471,470,674	1,469,108	7,222,951		
	Minus DVE	446,769,296	466,857,185	1,466,406	7,220,651	0.9950	0.9688
	Non-PRE/MBT	87,100,199	93,614,790	284,325	4,626,654	1.0000	0.9756
	(from SAGINAW)	430,776,244	450,281,709	1,451,230	6,873,051		
	Minus DVE	426,603,148	445,848,870	1,448,528	6,870,751		
	Non-PRE/MBT	85,521,441	91,724,431	278,525	4,286,654		
	(from SHIAWASSEE)	20,293,671	21,188,965	17,878	349,900		
	Minus DVE	20,166,148	21,008,315	17,878	349,900		
	Non-PRE/MBT	1,578,758	1,890,359	5,800	340,000		
04	ALBEE TOWNSHIP	85,128,477	88,978,602	79,887	828,276		
	Minus DVE	84,407,712	88,228,835	77,185	825,976		
	Non-PRE/MBT	12,249,142	13,256,925	62,839	564,076		
07	BRADY TOWNSHIP	74,801,750	77,990,316	91,444	1,521,899		
	Minus DVE	73,693,950	76,798,883	91,444	1,521,899		
	Non-PRE/MBT	13,371,871	14,473,493	61,893	1,168,478		
08	BRANT TOWNSHIP	27,501,407	28,837,668	47,410	428,000		
	Minus DVE	27,276,053	28,606,231	47,410	428,000		
	Non-PRE/MBT	3,144,715	3,406,083	27,396	187,200		
12	CHAPIN TOWNSHIP	8,486,013	8,772,934	8,400	55,600		
	Minus DVE	8,446,738	8,732,599	8,400	55,600		
	Non-PRE/MBT	1,394,484	1,435,281	8,400	55,600		
13	CHESANING TOWNSHIP	187,792,080	196,616,930	1,196,592	3,576,876		
	Minus DVE	186,004,182	194,696,948	1,196,592	3,576,876		
	Non-PRE/MBT	50,502,890	54,012,644	93,000	2,149,400		
20	MAPLE GROVE TOWNSHIP	14,263,540	14,862,146	2,300	23,000		
	Minus DVE	14,215,666	14,812,980	2,300	23,000		
	Non-PRE/MBT	2,326,982	2,433,417	2,300	23,000		
24	ST CHARLES TOWNSHIP	32,752,176	34,170,941	25,197	439,400		
	Minus DVE	32,508,046	33,920,222	25,197	439,400		
	Non-PRE/MBT	2,531,357	2,706,588	22,697	138,900		
73111	TR-CHESANING/ASHLEY DEBT	50,801	52,172	-	-		
	Minus DVE	50,801	52,172	-	-	1.0000	0.9737
	Non-PRE/MBT	-	-	-	-		
21	MARION TOWNSHIP	50,801	52,172	-	-		
	Minus DVE	50,801	52,172	-	-		
	Non-PRE/MBT	-	-	-	-		
73170	BIRCH RUN AREA SCHOOL DIST (IC)	420,234,382	435,832,986	2,916,289	7,960,194		
	Minus DVE	415,786,662	431,124,344	2,916,289	7,960,194	1.0000	0.9757
	Non-PRE/MBT	146,123,000	151,699,258	1,069,144	4,633,650	1.0000	1.0000
	(from SAGINAW)	414,539,073	429,751,288	2,915,689	7,873,594		
	Minus DVE	410,091,353	425,042,646	2,915,689	7,873,594		
	Non-PRE/MBT	145,875,126	151,443,387	1,068,544	4,620,350		

2026 COMPLETE MILLAGE REDUCTION FRACTION COMPUTATION

SAGINAW COUNTY

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Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
	(from GENESEE)	5,695,309	6,081,698	600	86,600		
	Minus DVE	5,695,309	6,081,698	600	86,600		
	Non-PRE/MBT	247,874	255,871	600	13,300		
	05 BIRCH RUN TOWNSHIP	252,755,002	261,264,582	1,888,609	4,673,194		
	Minus DVE	250,600,049	258,951,137	1,888,609	4,673,194		
	Non-PRE/MBT	115,232,355	119,156,477	887,173	2,719,950		
	27 TAYMOUTH TOWNSHIP	161,784,071	168,486,706	1,027,080	3,200,400		
	Minus DVE	159,491,304	166,091,509	1,027,080	3,200,400		
	Non-PRE/MBT	30,642,771	32,286,910	181,371	1,900,400		
73180	BRIDGEPORT-SPAULDING C S D	396,194,410	413,899,455	2,979,561	9,786,426		
	Minus DVE	391,465,586	409,022,304	2,979,561	9,778,126	0.9993	0.9731
	Non-PRE/MBT	153,459,459	164,057,398	175,410	7,359,617	1.0000	0.9782
	09 BRIDGEPORT TOWNSHIP	290,819,195	305,567,180	2,671,215	8,466,699		
	Minus DVE	286,901,757	301,529,443	2,671,215	8,460,599		
	Non-PRE/MBT	107,424,814	116,876,827	119,710	6,398,330		
	10 BUENA VISTA TOWNSHIP	43,786,244	45,029,289	173,094	635,172		
	Minus DVE	43,453,395	44,683,528	173,094	635,172		
	Non-PRE/MBT	27,240,859	28,110,799	25,300	518,172		
	25 SPAULDING TOWNSHIP	61,588,971	63,302,986	135,252	684,555		
	Minus DVE	61,110,434	62,809,333	135,252	682,355		
	Non-PRE/MBT	18,793,786	19,069,772	30,400	443,115		
73190	FRANKENMUTH SCHOOL DISTRICT (IC	711,530,300	753,280,726	2,352,431	22,110,788		
	Minus DVE	706,635,835	748,071,299	2,352,431	21,993,046	0.9962	0.9700
	Non-PRE/MBT	225,446,864	241,393,405	400,763	11,847,728	1.0000	0.9804
	(from SAGINAW)	680,293,975	721,274,314	2,347,194	21,753,038		
	Minus DVE	675,399,510	716,064,887	2,347,194	21,635,296		
	Non-PRE/MBT	215,466,569	231,498,563	396,813	11,542,378		
	(from TUSCOLA)	31,236,325	32,006,412	5,237	357,750		
	Minus DVE	31,236,325	32,006,412	5,237	357,750		
	Non-PRE/MBT	9,980,295	9,894,842	3,950	305,350		
	03 CITY OF FRANKENMUTH	415,799,099	444,969,410	1,861,981	17,858,138		
	Minus DVE	412,520,118	441,601,680	1,861,981	17,853,396		
	Non-PRE/MBT	186,128,094	198,275,177	334,922	8,602,478		
	05 BIRCH RUN TOWNSHIP	61,116,773	63,691,051	21,902	615,000		
	Minus DVE	60,846,795	63,413,785	21,902	615,000		
	Non-PRE/MBT	5,061,222	5,808,844	3,800	426,700		
	06 BLUMFIELD TOWNSHIP	49,673,718	52,704,564	41,357	1,326,200		
	Minus DVE	49,126,897	51,960,378	41,357	1,213,200		
	Non-PRE/MBT	4,083,847	5,190,212	7,400	1,027,400		
	10 BUENA VISTA TOWNSHIP	16,860,345	17,668,606	13,667	141,100		
	Minus DVE	16,814,779	17,621,810	13,667	141,100		
	Non-PRE/MBT	2,885,104	3,140,482	13,667	139,600		
	14 FRANKENMUTH TOWNSHIP	136,844,040	142,240,683	408,287	1,812,600		
	Minus DVE	136,090,921	141,467,234	408,287	1,812,600		
	Non-PRE/MBT	17,308,302	19,083,848	37,024	1,346,200		
73200	FREELAND COMM SCHOOL DIST (IC)	621,036,305	652,902,442	951,096	13,471,227		
	Minus DVE	613,324,955	644,790,268	951,096	13,471,227	0.9962	0.9700
	Non-PRE/MBT	131,422,506	138,817,609	287,685	6,051,750	1.0000	0.9877
	(from SAGINAW)	611,645,689	643,145,196	932,850	13,404,227		
	Minus DVE	604,180,892	635,286,231	932,850	13,404,227		
	Non-PRE/MBT	130,318,879	137,629,809	286,685	5,986,100		
	(from BAY)	9,091,620	9,450,345	18,246	67,000		
	Minus DVE	8,845,067	9,197,136	18,246	67,000		
	Non-PRE/MBT	1,101,227	1,185,500	1,000	65,650		
	(from MIDLAND)	298,996	306,901	-	-		
	Minus DVE	298,996	306,901	-	-		
	Non-PRE/MBT	2,400	2,300	-	-		
	18 KOCHVILLE TOWNSHIP	24,725,751	25,298,285	51,200	119,100		
	Minus DVE	24,315,684	24,877,147	51,200	119,100		
	Non-PRE/MBT	3,776,535	3,633,509	41,200	25,900		

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SAGINAW COUNTY

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Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
	22 RICHLAND TOWNSHIP	2,684,078	2,676,530	900	-		
	Minus DVE	2,684,078	2,676,530	900	-		
	Non-PRE/MBT	2,433,700	2,354,000	900	-		
	28 THOMAS TOWNSHIP	104,783,407	109,358,467	73,285	1,297,227		
	Minus DVE	103,828,764	108,379,279	73,285	1,297,227		
	Non-PRE/MBT	11,425,029	12,067,458	19,200	300,500		
	29 TITTABAWASSEE TOWNSHIP	479,452,453	505,811,914	807,465	11,987,900		
	Minus DVE	473,352,366	499,353,275	807,465	11,987,900		
	Non-PRE/MBT	112,683,615	119,574,842	225,385	5,659,700		
73210	HEMLOCK PUBLIC SCHOOL DIST (IC)	532,208,849	578,833,148	5,790,592	37,979,360		
	Minus DVE	525,565,358	571,878,146	5,785,892	37,974,760	0.9998	0.9735
	Non-PRE/MBT	170,285,264	199,392,163	602,926	28,202,284	1.0000	0.9912
	(from SAGINAW)	511,012,952	556,692,400	5,753,692	37,590,960		
	Minus DVE	504,596,265	549,974,871	5,748,992	37,586,360		
	Non-PRE/MBT	166,891,774	195,713,059	576,526	27,912,184		
	(from MIDLAND)	21,195,897	22,140,748	36,900	388,400		
	Minus DVE	20,969,093	21,903,275	36,900	388,400		
	Non-PRE/MBT	3,393,490	3,679,104	26,400	290,100		
	15 FREMONT TOWNSHIP	56,341,390	58,694,451	14,097	1,306,267		
	Minus DVE	54,624,155	56,943,917	9,397	1,301,667		
	Non-PRE/MBT	4,608,819	5,560,957	4,000	734,267		
	22 RICHLAND TOWNSHIP	195,457,400	217,971,529	1,104,048	16,613,700		
	Minus DVE	193,401,941	215,773,014	1,104,048	16,613,700		
	Non-PRE/MBT	43,067,402	56,515,873	70,192	13,401,900		
	26 SWAN CREEK TOWNSHIP	3,163,935	3,377,473	100,200	115,000		
	Minus DVE	3,088,942	3,300,456	100,200	115,000		
	Non-PRE/MBT	702,839	733,908	100,200	115,000		
	28 THOMAS TOWNSHIP	256,050,227	276,648,947	4,535,347	19,555,993		
	Minus DVE	253,481,227	273,957,484	4,535,347	19,555,993		
	Non-PRE/MBT	118,512,714	132,902,321	402,134	13,661,017		
73230	MERRILL COMM SCHOOL DISTRICT (IC)	267,186,635	271,491,268	49,731,258	47,294,874		
	Minus DVE	264,404,332	268,600,569	49,731,258	47,294,874	0.9962	0.9700
	Non-PRE/MBT	40,942,865	42,151,314	57,375	1,212,258	1.0000	0.9987
	(from SAGINAW)	174,638,486	178,782,571	25,971,973	25,533,274		
	Minus DVE	173,288,360	177,362,712	25,971,973	25,533,274		
	Non-PRE/MBT	32,611,997	33,465,419	29,475	847,058		
	(from GRATIOT)	17,543,858	17,649,127	140,546	259,200		
	Minus DVE	17,543,858	17,649,127	140,546	259,200		
	Non-PRE/MBT	3,242,968	3,345,271	3,300	123,500		
	(from MIDLAND)	75,004,291	75,059,570	23,618,739	21,502,400		
	Minus DVE	73,572,114	73,588,730	23,618,739	21,502,400		
	Non-PRE/MBT	5,087,900	5,340,624	24,600	241,700		
	08 BRANT TOWNSHIP	558,429	573,252	-	-		
	Minus DVE	558,429	573,252	-	-		
	Non-PRE/MBT	132,307	135,630	-	-		
	15 FREMONT TOWNSHIP	12,618,144	13,189,483	800	184,758		
	Minus DVE	12,546,947	13,116,364	800	184,758		
	Non-PRE/MBT	1,736,893	1,963,944	800	177,558		
	17 JONESFIELD TOWNSHIP	99,116,026	99,890,796	25,958,534	24,437,548		
	Minus DVE	98,397,471	99,119,556	25,958,534	24,437,548		
	Non-PRE/MBT	23,058,916	23,249,611	20,975	382,800		
	19 LAKEFIELD TOWNSHIP	41,404,675	43,474,240	7,937	859,068		
	Minus DVE	41,082,727	43,143,601	7,937	859,068		
	Non-PRE/MBT	4,815,516	5,137,951	5,200	234,800		
	21 MARION TOWNSHIP	20,941,212	21,654,800	4,702	51,900		
	Minus DVE	20,702,786	21,409,939	4,702	51,900		
	Non-PRE/MBT	2,868,365	2,978,283	2,500	51,900		
73240	ST CHARLES COMMUNITY SCHOOLS	246,302,813	261,672,794	3,236,730	9,734,225		
	Minus DVE	241,508,758	256,639,202	3,222,781	9,632,825	0.9907	0.9647
	Non-PRE/MBT	42,973,534	48,659,037	2,696,030	7,138,489	0.9963	0.9701
	08 BRANT TOWNSHIP	45,632,829	50,295,857	32,215	3,048,500		
	Minus DVE	43,789,335	48,402,598	32,215	3,048,500		
	Non-PRE/MBT	5,833,550	8,029,898	8,429	2,107,800		

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	15 FREMONT TOWNSHIP	27,578,169	29,409,647	132,041	1,101,481		
	Minus DVE	26,915,268	28,728,852	132,041	1,101,481		
	Non-PRE/MBT	3,130,808	3,538,113	5,147	253,397		
	21 MARION TOWNSHIP	758,591	778,592	-	-		
	Minus DVE	758,591	778,592	-	-		
	Non-PRE/MBT	10,100	9,900	-	-		
	24 ST CHARLES TOWNSHIP	77,171,724	81,628,377	463,911	2,004,518		
	Minus DVE	75,799,555	80,102,115	463,715	1,903,118		
	Non-PRE/MBT	18,959,266	20,797,205	171,741	1,564,568		
	26 SWAN CREEK TOWNSHIP	95,161,500	99,560,321	2,608,563	3,579,726		
	Minus DVE	94,246,009	98,627,045	2,594,810	3,579,726		
	Non-PRE/MBT	15,039,810	16,283,921	2,510,713	3,212,724		
73255	SWAN VALLEY SCHOOL DISTRICT	384,094,250	398,850,694	3,829,883	7,184,864		
	Minus DVE	380,308,527	394,962,779	3,829,883	7,184,864	0.9971	0.9709
	Non-PRE/MBT	91,148,093	95,315,103	3,136,640	5,448,230	1.0000	0.9794
	16 JAMES TOWNSHIP	77,443,919	79,095,485	98,200	471,600		
	Minus DVE	76,751,395	78,384,269	98,200	471,600		
	Non-PRE/MBT	18,525,303	18,447,518	64,738	362,800		
	26 SWAN CREEK TOWNSHIP	19,761,835	20,265,175	2,771,500	2,810,600		
	Minus DVE	19,601,901	20,100,923	2,771,500	2,810,600		
	Non-PRE/MBT	4,635,196	4,638,544	2,760,200	2,723,400		
	28 THOMAS TOWNSHIP	286,888,496	299,490,034	960,183	3,902,664		
	Minus DVE	283,955,231	296,477,587	960,183	3,902,664		
	Non-PRE/MBT	67,987,594	72,229,041	311,702	2,362,030		
SHIAWASSEE 78070	NEW LOTHROP AREA PUBLIC SD						
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT					I.C.	I.C.
	(from SAGINAW)	94,158,239	97,844,142	118,090	992,600		
	Minus DVE	92,873,920	96,525,153	118,090	992,600		
	Non-PRE/MBT	7,373,567	8,079,416	33,100	671,700		
	13 CHESANING TOWNSHIP	983,864	1,009,925	100	-		
	Minus DVE	983,864	1,009,925	100	-		
	Non-PRE/MBT	49,111	49,939	100	-		
	20 MAPLE GROVE TOWNSHIP	93,174,375	96,834,217	117,990	992,600		
	Minus DVE	91,890,056	95,515,228	117,990	992,600		
	Non-PRE/MBT	7,324,456	8,029,477	33,000	671,700		
TUSCOLA 79110	REESE PUBLIC SCHOOLS						
	Minus DVE					I.C.	I.C.
	Non-PRE/MBT					I.C.	I.C.
	(from SAGINAW)	99,887,745	104,359,369	2,121,241	4,272,100		
	Minus DVE	99,087,524	103,534,230	2,121,241	4,272,100		
	Non-PRE/MBT	24,327,667	25,375,352	18,900	1,183,600		
	06 BLUMFIELD TOWNSHIP	78,720,415	82,741,816	2,103,241	3,947,300		
	Minus DVE	77,920,194	81,916,677	2,103,241	3,947,300		
	Non-PRE/MBT	19,300,670	20,138,974	9,200	899,400		
	10 BUENA VISTA TOWNSHIP	21,167,330	21,617,553	18,000	324,800		
	Minus DVE	21,167,330	21,617,553	18,000	324,800		
	Non-PRE/MBT	5,026,997	5,236,378	9,700	284,200		

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COMMUNITY COLLEGES							
	DELTA (IC)	15,011,526,994	15,707,719,265	227,576,406	468,613,322	(highlighted values corrected 5-21-2026)	
	Minus RZ (AV minus RZ)	14,919,980,823	15,615,580,603	227,576,406	468,613,322		
	Minus DVE (AV minus RZ minus DVE)	14,759,804,399	15,447,362,923	227,483,232	467,910,702	0.9963	0.9702
	(from SAGINAW)	6,894,452,218	7,245,819,390	91,084,688	241,061,102	(highlighted values corrected 5-21-2026)	
	Minus RZ (AV minus RZ)	6,889,550,340	7,240,775,835	91,084,688	241,061,102		
	Minus DVE (AV minus RZ minus DVE)	6,817,206,877	7,164,935,590	91,057,362	240,795,060		

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	(from BAY)	3,725,727,707	3,894,343,479	27,440,522	78,498,246		
	Minus DVE	3,679,198,755	3,845,369,956	27,377,913	78,293,233		
	(from MIDLAND)	4,391,347,069	4,567,556,396	109,051,196	149,053,974		
	Minus RZ	4,304,702,776	4,480,461,289	109,051,196	149,053,974		
	Minus DVE	4,263,398,767	4,437,057,377	109,047,957	148,822,409		

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
INTERMEDIATE SCHOOLS							
	BAY ARENAC ISD						
	Minus RZ					I.C.	I.C.
	Minus DVE					I.C.	I.C.
	(from SAGINAW)	18,625,932	19,740,012	68,700	609,100		
	Minus DVE	18,625,932	19,740,012	68,700	609,100		
	CLINTON RESA						
	Minus DVE					I.C.	I.C.
	(from SAGINAW)	11,350,601	11,767,266	30,196	62,224		
	Minus DVE	11,350,601	11,767,266	30,196	62,224		
	GENESEEE ISD						
	Minus DVE					I.C.	I.C.
	(from SAGINAW)	4,782,191	4,967,304	500	16,700		
	Minus DVE	4,670,909	4,853,018	500	16,700	I.C.	I.C.
	GRATIOT-ISABELLA ISD						
	Minus DVE					I.C.	I.C.
	(from SAGINAW)	28,169,620	28,263,142	9,545,944	8,962,700		
	Minus DVE	27,870,325	27,955,769	9,545,944	8,962,700	I.C.	I.C.
	SAGINAW ISD (IC)	6,817,888,658	7,162,814,093	103,038,163	249,156,928		
	Minus RZ (AV minus RZ)	6,812,986,780	7,157,770,538	103,038,163	249,156,928		
	Minus DVE (AV minus RZ minus DVE)	6,741,105,377	7,082,353,908	103,010,837	248,890,886	0.9976	0.9714
	(from BAY)	9,091,620	9,450,345	18,246	67,000		
	Minus DVE	8,845,067	9,197,136	18,246	67,000		
	(from SAGINAW)	6,637,528,691	6,978,930,327	79,200,017	226,145,678	(highlighted values	
	Minus RZ (AV minus RZ)	6,632,626,813	6,973,886,772	79,200,017	226,145,678	corrected 5-19-2026)	
	Minus DVE (AV minus RZ minus DVE)	6,562,778,467	6,900,612,314	79,172,691	225,879,636		
	(from GRATIOT)	17,543,858	17,649,127	140,546	259,200		
	Minus DVE	17,543,858	17,649,127	140,546	259,200		
	(from GENESEEE)	5,695,309	6,081,698	600	86,600		
	Minus DVE	5,695,309	6,081,698	600	86,600		
	(from MIDLAND)	96,499,184	97,507,219	23,655,639	21,890,800		
	Minus DVE	94,840,203	95,798,906	23,655,639	21,890,800		
	(from SHIAWASSEE)	20,293,671	21,188,965	17,878	349,900		
	Minus DVE	20,166,148	21,008,315	17,878	349,900		
	(from TUSCOLA)	31,236,325	32,006,412	5,237	357,750		
	Minus DVE	31,236,325	32,006,412	5,237	357,750		
	SHIAWASSEE ISD						
	Minus DVE					I.C.	I.C.
	(from SAGINAW)	94,158,239	97,844,142	118,090	992,600		
	Minus DVE	92,873,920	96,525,153	118,090	992,600		
	TUSCOLA ISD						
	Minus DVE					I.C.	I.C.
	(from SAGINAW)	99,887,745	104,359,369	2,121,241	4,272,100		
	Minus DVE	99,087,524	103,534,230	2,121,241	4,272,100		

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
AUTHORITIES							
	SAGINAW TRANSIT	603,222,127	638,604,950	9,326,816	28,221,178		
	Minus DVE (AV minus DVE)	599,133,061	634,249,249	9,324,916	28,212,878		
	Minus RZ (AV minus RZ)	598,320,249	633,561,395	9,326,816	28,221,178		
	Minus DVE (AV minus RZ minus DVE)	594,231,183	629,205,694	9,324,916	28,212,878	0.9995	0.9732

2026 COMPLETE MILLAGE REDUCTION FRACTION COMPUTATION

SAGINAW COUNTY

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
	KOCHVILLE TWP DDA	122,865,790	125,787,165	3,037,737	2,721,900		
	Minus DVE	122,865,790	125,787,165	3,037,737	2,721,900	1.0000	0.9737
	THOMAS TWP DDA	48,594,538	49,252,458	784,406	608,260		
	Minus DVE	48,533,696	49,189,974	784,406	608,260	1.0000	0.9829
	FRANKENMUTH CITY DDA	122,140,224	132,376,329	1,155,068	9,568,540		
	Minus DVE	122,045,215	132,278,755	1,155,068	9,568,540	1.0000	0.9852
	SAGINAW CITY DDA	73,381,615	75,546,812	5,031,142	6,851,486		
	Minus RZ	68,479,737	70,503,257	5,031,142	6,851,486		
	Minus DVE	68,462,425	70,485,478	5,031,142	6,851,486	1.0000	0.9968

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
LIBRARIES	BRIDGEPORT PUBLIC LIBRARY	290,819,195	305,567,180	2,671,215	8,466,699		
	Minus DVE	286,901,757	301,529,443	2,671,215	8,460,599	0.9960	0.9698
	(from 09 BRIDGEPORT TOWNSHIP)	290,819,195	305,567,180	2,671,215	8,466,699		
	Minus DVE	286,901,757	301,529,443	2,671,215	8,460,599		
	FRANKENMUTH WICKSON LIB	602,316,857	639,914,657	2,311,625	20,996,938		
	Minus DVE	597,737,936	635,029,292	2,311,625	20,879,196	0.9957	0.9695
	(from 03 CITY OF FRANK/73190)	415,799,099	444,969,410	1,861,981	17,858,138		
	Minus DVE	412,520,118	441,601,680	1,861,981	17,853,396		
	(from 06 BLUMFIELD TWP/73190)	49,673,718	52,704,564	41,357	1,326,200		
	Minus DVE	49,126,897	51,960,378	41,357	1,213,200		
	(from 14 FRANKENMUTH TWP/73190)	136,844,040	142,240,683	408,287	1,812,600		
	Minus DVE	136,090,921	141,467,234	408,287	1,812,600		
	MERRILL DISTRICT LIBRARY	154,128,105	156,329,619	35,493,371	34,009,216		
	Minus DVE	153,087,602	155,227,740	35,493,371	34,009,216	0.9963	0.9701
	(from 17 JONESFIELD TOWNSHIP)	112,723,430	112,855,379	35,485,434	33,150,148		
	Minus DVE	112,004,875	112,084,139	35,485,434	33,150,148		
	(from 19 LAKEFIELD TOWNSHIP)	41,404,675	43,474,240	7,937	859,068		
	Minus DVE	41,082,727	43,143,601	7,937	859,068		
	RIVER RAPIDS DIST LIBRARY	188,775,944	197,626,855	1,196,692	3,576,876		
	Minus DVE	186,988,046	195,706,873	1,196,692	3,576,876	0.9931	0.9670
	(from 13 CHESANING TOWNSHIP)	188,775,944	197,626,855	1,196,692	3,576,876		
	Minus DVE	186,988,046	195,706,873	1,196,692	3,576,876		
	REESE UNITY LIBRARY						
	Minus DVE					I.C.	I.C.
	(from SAGINAW)	99,887,745	104,359,369	2,121,241	4,272,100		
	Minus DVE	82,947,191	87,153,055	2,112,941	4,231,500		
	(from 06 BLUMFIELD TWP/79110)	78,720,415	82,741,816	2,103,241	3,947,300		
	Minus DVE	77,920,194	81,916,677	2,103,241	3,947,300		
	(from 10 BUENA VISTA TWP/79110)	21,167,330	21,617,553	18,000	324,800		
	Minus DVE	5,026,997	5,236,378	9,700	284,200		
	SAGINAW PUBLIC LIBRARY	863,846,321	918,203,386	16,575,030	47,827,278		
	Minus DVE (AV minus DVE)	858,647,029	912,693,989	16,573,130	47,818,978		
	Minus RZ (AV minus RZ)	858,944,443	913,159,831	16,575,030	47,827,278		
	Minus DVE (AV minus RZ minus DVE)	853,745,151	907,650,434	16,573,130	47,818,978	0.9999	0.9736
	(from 02 CITY OF ZILWAUKEE/73010)	53,462,419	64,369,052	3,107,214	12,907,200		
	Minus DVE	52,789,311	63,679,520	3,107,214	12,907,200		
	(from 18 KOCHVILLE TWP/73010)	207,161,775	215,229,384	4,141,000	6,698,900		
	Minus DVE	206,724,657	214,765,220	4,141,000	6,698,900		
	(from 90 CITY OF SAGINAW/73010)	603,222,127	638,604,950	9,326,816	28,221,178		
	Minus DVE (AV minus DVE)	599,133,061	634,249,249	9,324,916	28,212,878		
	Minus RZ (AV minus RZ)	598,320,249	633,561,395	9,326,816	28,221,178		
	Minus DVE (AV minus RZ minus DVE)	594,231,183	629,205,694	9,324,916	28,212,878		
	ST CHARLES DIST LIBRARY	301,703,835	318,709,064	6,048,996	12,425,744		
	Minus DVE	296,868,270	313,632,842	6,035,047	12,324,344	0.9913	0.9652
	(from 08 BRANT TOWNSHIP)	73,692,665	79,706,777	79,625	3,476,500		
	Minus DVE	71,623,817	77,582,081	79,625	3,476,500		
	(from 24 ST CHARLES TOWNSHIP)	109,923,900	115,799,318	489,108	2,443,918		
	Minus DVE	108,307,601	114,022,337	488,912	2,342,518		

2026 COMPLETE MILLAGE REDUCTION FRACTION COMPUTATION

SAGINAW COUNTY

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Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	2026 M.R.F.	2026 BTRF
	(from 26 SWAN CREEK TOWNSHIP)	118,087,270	123,202,969	5,480,263	6,505,326		
	Minus DVE	116,936,852	122,028,424	5,466,510	6,505,326		
	THOMAS TWP LIBRARY	647,722,130	685,497,448	5,568,815	24,755,884		
	Minus DVE	641,265,222	678,814,350	5,568,815	24,755,884	0.9982	0.9719
	(from 28 THOMAS TOWNSHIP)	647,722,130	685,497,448	5,568,815	24,755,884		
	Minus DVE	641,265,222	678,814,350	5,568,815	24,755,884		