VM/KAO

Kuntien talouden tasapainotilan muutos ja sen laskennallinen paine kunnallisveroprosenttiin

- vuoden 2016 tasolla (arviolaskelma)
- kunnan taloutta ja sen muutosta tarkastellaan ns. tasapainotilalla, jolla tarkoitetaan vuosikatteen riittävyttä poistoihin (käyttötalouden tulos ilman tilinpäätöseriä)
- soten voimaantulovuonna 2019 kaikkien kuntien tasapaino on sama kuin nykyisin (tarkasteluvuotena) > ei muutoksia
- siirtymäkautena tasapaino lähestyy porrastetusti +/- 25 €/asukas vuodessa kohti lopullista vuoden 2023 tasapainotilaa
- lopullisella muutoksella tarkoitetaan tilannetta vuodesta 2023 eteenpäin (pysyvä)
- tasapainotilan muutoksen vaikutusta on havainnollistettu laskennallisena muutospaineena kunnallisveroprosenttiin.
(positiivinen luku kuvaa korotuspainetta ja negatiivinen luku laskuvaraa)

Arviolaskelmassa esitetty tasapainotilan muutos nykyiseen vuosina 2019 - 2023 on tehty sillä olettamuksella, että kunnan tulot ja kustannukset ovat samat kuin nykyisin (v. 2016) > vain siirtymätasauksen muutos vaikuttaa kunnan tasapainoon. Siirtymätasauksen lisäksi todellisuudessa kunnan tulot (verotulot, valtionosuudet ja toimintatuotot) sekä kustannukset muuttuvat kuitenkin vuosittain "normaaliin" tapaan.
Em. tulojen ja kustannusten "normaalien" muutosten lisäksi kunnan todellisen veroasteen muutospaineen arvioinnissa tulee huomioida mm. nykyisen tasapainotilan lähtötaso, nykyisen veroasteen taso, kertyneet ali-/ylijäämät, velkamäärä, investoinititarpeet sekä muut elinvoimatekijät.

- kunnilta siirretään kunnallisveroa 12,30 %-yksikköä maakuntien sote-tehtävien rahoitukseen ns. sote-valtionosuuksien lisäksi > kunnan uusi vero-% sarakkeessa "F".
HUOM! Koko maan tasolla tasapainon muutos n. + 4 €/asukas johtuu maakuntien osallistumisesta HYTE-kriteerin rahoitukseen
(HYTE-kriteeri = hyvinvoinnin ja terveyden edistäminen -kriteeri, joka rahoitetaan 24 milj. euron osuudella maakuntien rahoituksesta)

posit. luku = korotuspaine

negat. luku = laskuvara

		Maks	**22.50**	**10.20**		**1,074**	**4**	**25**	**50**	**75**	**100**	**974**	**-0.01**	**0.22**	**0.44**	**0.66**	**0.88**
		Min	**16.50**	**4.20**		**-478**	**4**	**-25**	**-50**	**-75**	**-100**	**-519**	**-0.04**	**-0.23**	**-0.45**	**-0.68**	**-0.91**
		Vaihteluväli	**6.00**	**6.00**		**1,551**	**0**	**50**	**100**	**150**	**200**	**1,493**	**0.03**	**0.45**	**0.90**	**1.34**	**1.79**
		Mediaani	**20.75**	**8.45**		**123**	**4**	**-9**	**-9**	**-9**	**-9**	**114**	**-0.03**	**0.06**	**0.06**	**0.06**	**0.06**
						Nykyinen	**Tasapainon MUUTOS siirtymäkautena:**				**LOPULLINEN**	**LOPULLINEN**	**Muutoksen laskennallinen**				**LOPULLINEN**
			Nykyinen	**UUSI**	**Kunnallis-**	**tasapaino**	**(muutos nykytilaan)**				**MUUTOS**	**UUSI**	**korotuspaine/laskuvara kunnan**				**lask. paine**
		As.luku	**kunnan**	**kunnan**	**vero-%:n**						**nykyiseen**	**TASAPAINO**	**tuloveroprosenttiin, %-yksikköä**				**(pysyvä)**
		31.12.2014	**vero-%**	**vero-%**	**muutos**	**2,016**	**v. 2019**	**v. 2020**	**v. 2021**	**v. 2022**	**v. 2023 >**	**v. 2023 >**	**v. 2019**	**v. 2020**	**v. 2021**	**v. 2022**	**v. 2023 >**
			2,016	**2,016**	**2,016**	€/as	**€/as**	**€/as**	**€/as**	**€/as**	**€/as**	**€/as**	%-yks.	%-yks.	%-yks.	%-yks.	%-yks.
nro	**Koko maa**	**5,442,837**	**19.87**	**7.57**	**-12.30**	**41.7**	**4.4**	**2.7**	**5.0**	**6.1**	**5.7**	**47.3**	**-0.02**	**-0.01**	**-0.03**	**-0.03**	**-0.03**
5	**Alajärvi**	10,171	**22.00**	**9.70**	**-12.30**	**549**	**4**	**-25**	**-50**	**-75**	**-100**	**449**	**-0.04**	**0.20**	**0.41**	**0.61**	**0.82**
9	**Alavieska**	2,687	**21.50**	**9.20**	**-12.30**	**313**	**4**	**25**	**50**	**70**	**70**	**383**	**-0.03**	**-0.19**	**-0.38**	**-0.54**	**-0.54**
10	**Alavus**	12,103	**21.25**	**8.95**	**-12.30**	**159**	**4**	**25**	**50**	**52**	**52**	**211**	**-0.03**	**-0.20**	**-0.39**	**-0.41**	**-0.41**
16	**Asikkala**	8,374	**20.75**	**8.45**	**-12.30**	**357**	**4**	**-25**	**-50**	**-52**	**-52**	**304**	**-0.03**	**0.16**	**0.31**	**0.33**	**0.33**
18	**Askola**	5,064	**20.25**	**7.95**	**-12.30**	**-185**	**4**	**25**	**50**	**75**	**100**	**-85**	**-0.03**	**-0.15**	**-0.30**	**-0.44**	**-0.59**
19	**Aura**	3,982	**21.75**	**9.45**	**-12.30**	**162**	**4**	**25**	**50**	**75**	**100**	**262**	**-0.03**	**-0.15**	**-0.31**	**-0.46**	**-0.61**
20	**Akaa**	17,052	**21.25**	**8.95**	**-12.30**	**-36**	**4**	**25**	**50**	**75**	**91**	**55**	**-0.03**	**-0.15**	**-0.31**	**-0.46**	**-0.56**
46	**Enonkoski**	1,503	**21.00**	**8.70**	**-12.30**	**426**	**4**	**-25**	**-50**	**-75**	**-100**	**326**	**-0.03**	**0.19**	**0.38**	**0.57**	**0.76**
47	**Enontekiö**	1,890	**21.25**	**8.95**	**-12.30**	**115**	**4**	**-25**	**-50**	**-52**	**-52**	**63**	**-0.03**	**0.19**	**0.38**	**0.39**	**0.39**
49	Espoo	265,543	18.00	5.70	-12.30	-53	4	5	5	5	5	-47	-0.02	-0.02	-0.02	-0.02	-0.02
50	**Eura**	12,314	**20.50**	**8.20**	**-12.30**	**6**	**4**	**-1**	**-1**	**-1**	**-1**	**5**	**-0.03**	**0.00**	**0.00**	**0.00**	**0.00**
51	**Eurajoki**	5,954	**18.00**	**5.70**	**-12.30**	**498**	**4**	**25**	**50**	**75**	**100**	**598**	**-0.02**	**-0.14**	**-0.28**	**-0.42**	**-0.57**
52	**Evijärvi**	2,651	**21.50**	**9.20**	**-12.30**	**428**	**4**	**18**	**18**	**18**	**18**	**446**	**-0.03**	**-0.13**	**-0.13**	**-0.13**	**-0.13**
61	**Forssa**	17,521	**20.00**	**7.70**	**-12.30**	**202**	**4**	**-25**	**-50**	**-75**	**-100**	**102**	**-0.03**	**0.16**	**0.31**	**0.47**	**0.62**
69	**Haapajärvi**	7,479	**22.00**	**9.70**	**-12.30**	**430**	**4**	**25**	**50**	**75**	**100**	**530**	**-0.03**	**-0.19**	**-0.38**	**-0.56**	**-0.75**
71	**Haapavesi**	7,175	**22.00**	**9.70**	**-12.30**	**216**	**4**	**25**	**50**	**75**	**88**	**304**	**-0.03**	**-0.19**	**-0.38**	**-0.57**	**-0.67**
72	**Hailuoto**	997	**20.00**	**7.70**	**-12.30**	**292**	**4**	**25**	**50**	**69**	**69**	**360**	**-0.03**	**-0.15**	**-0.30**	**-0.41**	**-0.41**
74	**Halsua**	1,222	**21.50**	**9.20**	**-12.30**	**75**	**4**	**-19**	**-19**	**-19**	**-19**	**55**	**-0.03**	**0.15**	**0.15**	**0.15**	**0.15**
75	**Hamina**	21,061	**21.00**	**8.70**	**-12.30**	**320**	**4**	**-12**	**-12**	**-12**	**-12**	**308**	**-0.02**	**0.07**	**0.07**	**0.07**	**0.07**
77	**Hankasalmi**	5,307	**22.00**	**9.70**	**-12.30**	**434**	**4**	**-25**	**-50**	**-75**	**-100**	**334**	**-0.03**	**0.20**	**0.39**	**0.59**	**0.79**
78	**Hanko**	9,021	**21.75**	**9.45**	**-12.30**	**-96**	**4**	**25**	**50**	**75**	**100**	**4**	**-0.02**	**-0.13**	**-0.26**	**-0.40**	**-0.53**
79	**Harjavalta**	7,366	**19.75**	**7.45**	**-12.30**	**-282**	**4**	**25**	**50**	**72**	**72**	**-210**	**-0.02**	**-0.14**	**-0.28**	**-0.41**	**-0.41**

nro		As.luku 31.12.2014	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Kunnallis-vero-%:n muutos 2,016	Nykyinen tasapaino 2,016 €/as	Tasapainon MUUTOS siirtymäkautena: (muutos nykytilaan) v. 2019 €/as	v. 2020 €/as	v. 2021 €/as	v. 2022 €/as	LOPULLINEN MUUTOS nykyiseen v. 2023 > €/as	LOPULLINEN UUSI TASAPAINO v. 2023 > €/as	Muutoksen laskennallinen korotuspaine/laskuvara kunnan tuloveroprosenttiin, %-yksikköä v. 2019 %-yks.	v. 2020 %-yks.	v. 2021 %-yks.	v. 2022 %-yks.	LOPULLINEN lask. paine (pysyvä) v. 2023 > %-yks.
nro	**Koko maa**	**5,442,837**	**19.87**	**7.57**	**-12.30**	**41.7**	**4.4**	**2.7**	**5.0**	**6.1**	**5.7**	**47.3**	**-0.02**	**-0.01**	**-0.03**	**-0.03**	**-0.03**
81	**Hartola**	3,071	**21.50**	**9.20**	**-12.30**	**338**	**4**	**-22**	**-22**	**-22**	**-22**	**316**	**-0.03**	**0.17**	**0.17**	**0.17**	**0.17**
82	**Hattula**	9,738	**20.00**	**7.70**	**-12.30**	**68**	**4**	**-2**	**-2**	**-2**	**-2**	**66**	**-0.02**	**0.01**	**0.01**	**0.01**	**0.01**
86	**Hausjärvi**	8,815	**21.50**	**9.20**	**-12.30**	**226**	**4**	**25**	**50**	**75**	**77**	**303**	**-0.03**	**-0.15**	**-0.30**	**-0.44**	**-0.45**
90	**Heinävesi**	3,638	**20.75**	**8.45**	**-12.30**	**107**	**4**	**25**	**50**	**75**	**92**	**199**	**-0.03**	**-0.20**	**-0.39**	**-0.59**	**-0.72**
91	Helsinki	620,715	18.50	6.20	-12.30	-195	4	25	50	67	67	-128	-0.02	-0.11	-0.22	-0.29	-0.29
92	Vantaa	210,803	19.00	6.70	-12.30	90	4	25	50	52	52	142	-0.02	-0.12	-0.24	-0.25	-0.25
97	**Hirvensalmi**	2,326	**19.50**	**7.20**	**-12.30**	**269**	**4**	**-25**	**-50**	**-75**	**-100**	**169**	**-0.03**	**0.19**	**0.38**	**0.57**	**0.75**
98	**Hollola**	23,996	**21.00**	**8.70**	**-12.30**	**53**	**4**	**3**	**3**	**3**	**3**	**56**	**-0.03**	**-0.01**	**-0.01**	**-0.01**	**-0.01**
99	**Honkajoki**	1,788	**21.50**	**9.20**	**-12.30**	**122**	**4**	**-17**	**-17**	**-17**	**-17**	**104**	**-0.03**	**0.13**	**0.13**	**0.13**	**0.13**
102	**Huittinen**	10,487	**20.50**	**8.20**	**-12.30**	**127**	**4**	**-18**	**-18**	**-18**	**-18**	**109**	**-0.03**	**0.12**	**0.12**	**0.12**	**0.12**
103	**Humppila**	2,440	**21.50**	**9.20**	**-12.30**	**12**	**4**	**25**	**28**	**28**	**28**	**39**	**-0.03**	**-0.18**	**-0.20**	**-0.20**	**-0.20**
105	**Hyrynsalmi**	2,490	**21.75**	**9.45**	**-12.30**	**130**	**4**	**-25**	**-36**	**-36**	**-36**	**94**	**-0.03**	**0.19**	**0.27**	**0.27**	**0.27**
106	**Hyvinkää**	46,366	**19.75**	**7.45**	**-12.30**	**-70**	**4**	**-16**	**-16**	**-16**	**-16**	**-86**	**-0.02**	**0.08**	**0.08**	**0.08**	**0.08**
108	**Hämeenkyrö**	10,610	**21.00**	**8.70**	**-12.30**	**-53**	**4**	**-21**	**-21**	**-21**	**-21**	**-74**	**-0.03**	**0.13**	**0.13**	**0.13**	**0.13**
109	**Hämeenlinna**	67,976	**20.50**	**8.20**	**-12.30**	**28**	**4**	**-25**	**-27**	**-27**	**-27**	**1**	**-0.02**	**0.14**	**0.15**	**0.15**	**0.15**
111	**Heinola**	19,695	**20.50**	**8.20**	**-12.30**	**148**	**4**	**-25**	**-50**	**-75**	**-100**	**48**	**-0.03**	**0.15**	**0.30**	**0.45**	**0.60**
139	**Ii**	9,666	**21.25**	**8.95**	**-12.30**	**-24**	**4**	**25**	**50**	**75**	**100**	**76**	**-0.03**	**-0.18**	**-0.36**	**-0.54**	**-0.72**
140	**Iisalmi**	22,115	**20.50**	**8.20**	**-12.30**	**298**	**4**	**-25**	**-50**	**-75**	**-100**	**198**	**-0.03**	**0.16**	**0.32**	**0.48**	**0.64**
142	**Iitti**	6,950	**20.25**	**7.95**	**-12.30**	**125**	**4**	**1**	**1**	**1**	**1**	**125**	**-0.03**	**-0.00**	**-0.00**	**-0.00**	**-0.00**
143	**Ikaalinen**	7,298	**21.25**	**8.95**	**-12.30**	**80**	**4**	**-24**	**-24**	**-24**	**-24**	**56**	**-0.03**	**0.16**	**0.16**	**0.16**	**0.16**
145	**Ilmajoki**	12,181	**20.25**	**7.95**	**-12.30**	**-14**	**4**	**-13**	**-13**	**-13**	**-13**	**-27**	**-0.03**	**0.08**	**0.08**	**0.08**	**0.08**
146	**Ilomantsi**	5,504	**20.75**	**8.45**	**-12.30**	**144**	**4**	**-25**	**-50**	**-75**	**-100**	**44**	**-0.03**	**0.18**	**0.37**	**0.55**	**0.73**
148	**Inari**	6,814	**19.00**	**6.70**	**-12.30**	**408**	**4**	**25**	**47**	**47**	**47**	**455**	**-0.03**	**-0.16**	**-0.30**	**-0.30**	**-0.30**
149	**Inkoo**	5,560	**20.75**	**8.45**	**-12.30**	**113**	**4**	**-2**	**-2**	**-2**	**-2**	**110**	**-0.02**	**0.01**	**0.01**	**0.01**	**0.01**
151	**Isojoki**	2,198	**22.00**	**9.70**	**-12.30**	**392**	**4**	**-6**	**-6**	**-6**	**-6**	**385**	**-0.04**	**0.05**	**0.05**	**0.05**	**0.05**
152	**Isokyrö**	4,842	**21.50**	**9.20**	**-12.30**	**354**	**4**	**-25**	**-50**	**-75**	**-83**	**271**	**-0.03**	**0.17**	**0.34**	**0.51**	**0.56**
153	**Imatra**	28,037	**20.00**	**7.70**	**-12.30**	**317**	**4**	**-25**	**-50**	**-75**	**-100**	**217**	**-0.02**	**0.14**	**0.28**	**0.41**	**0.55**
165	**Janakkala**	16,840	**20.50**	**8.20**	**-12.30**	**62**	**4**	**25**	**50**	**51**	**51**	**113**	**-0.02**	**-0.14**	**-0.28**	**-0.29**	**-0.29**
167	**Joensuu**	75,041	**20.50**	**8.20**	**-12.30**	**108**	**4**	**-25**	**-48**	**-48**	**-48**	**60**	**-0.03**	**0.16**	**0.31**	**0.31**	**0.31**
169	**Jokioinen**	5,516	**20.50**	**8.20**	**-12.30**	**294**	**4**	**-25**	**-50**	**-75**	**-100**	**194**	**-0.03**	**0.15**	**0.30**	**0.45**	**0.60**
171	**Joroinen**	5,178	**20.25**	**7.95**	**-12.30**	**141**	**4**	**-25**	**-50**	**-75**	**-100**	**41**	**-0.03**	**0.17**	**0.33**	**0.50**	**0.66**
172	**Joutsa**	4,782	**21.00**	**8.70**	**-12.30**	**731**	**4**	**-25**	**-50**	**-75**	**-100**	**631**	**-0.03**	**0.19**	**0.37**	**0.56**	**0.75**
174	**Juankoski**	4,882	**21.50**	**9.20**	**-12.30**	**287**	**4**	**6**	**6**	**6**	**6**	**293**	**-0.03**	**-0.05**	**-0.05**	**-0.05**	**-0.05**
176	**Juuka**	5,140	**20.75**	**8.45**	**-12.30**	**298**	**4**	**-25**	**-50**	**-71**	**-71**	**227**	**-0.03**	**0.20**	**0.40**	**0.57**	**0.57**
177	**Juupajoki**	2,033	**21.00**	**8.70**	**-12.30**	**220**	**4**	**-25**	**-50**	**-66**	**-66**	**154**	**-0.03**	**0.17**	**0.33**	**0.44**	**0.44**
178	**Juva**	6,616	**19.75**	**7.45**	**-12.30**	**358**	**4**	**-25**	**-50**	**-75**	**-100**	**258**	**-0.03**	**0.19**	**0.37**	**0.56**	**0.75**
179	**Jyväskylä**	135,780	**20.00**	**7.70**	**-12.30**	**38**	**4**	**-25**	**-44**	**-44**	**-44**	**-6**	**-0.03**	**0.15**	**0.26**	**0.26**	**0.26**
181	**Jämijärvi**	1,997	**21.50**	**9.20**	**-12.30**	**-232**	**4**	**9**	**9**	**9**	**9**	**-223**	**-0.03**	**-0.07**	**-0.07**	**-0.07**	**-0.07**
182	**Jämsä**	21,808	**21.00**	**8.70**	**-12.30**	**352**	**4**	**-25**	**-50**	**-75**	**-100**	**252**	**-0.03**	**0.15**	**0.29**	**0.44**	**0.58**
186	**Järvenpää**	40,390	**19.75**	**7.45**	**-12.30**	**-114**	**4**	**25**	**50**	**75**	**92**	**-21**	**-0.02**	**-0.12**	**-0.24**	**-0.36**	**-0.44**
202	**Kaarina**	32,148	**19.25**	**6.95**	**-12.30**	**-48**	**4**	**25**	**28**	**28**	**28**	**-20**	**-0.02**	**-0.12**	**-0.14**	**-0.14**	**-0.14**
204	**Kaavi**	3,214	**21.25**	**8.95**	**-12.30**	**274**	**4**	**0**	**0**	**0**	**0**	**275**	**-0.04**	**-0.00**	**-0.00**	**-0.00**	**-0.00**
205	**Kajaani**	37,791	**21.00**	**8.70**	**-12.30**	**105**	**4**	**-25**	**-47**	**-47**	**-47**	**58**	**-0.03**	**0.15**	**0.29**	**0.29**	**0.29**
208	**Kalajoki**	12,632	**20.00**	**7.70**	**-12.30**	**271**	**4**	**-25**	**-50**	**-75**	**-100**	**171**	**-0.03**	**0.18**	**0.35**	**0.53**	**0.71**
211	**Kangasala**	30,471	**21.00**	**8.70**	**-12.30**	**265**	**4**	**-25**	**-50**	**-75**	**-90**	**175**	**-0.02**	**0.14**	**0.27**	**0.41**	**0.49**
213	**Kangasniemi**	5,693	**20.00**	**7.70**	**-12.30**	**37**	**4**	**-25**	**-50**	**-75**	**-100**	**-63**	**-0.03**	**0.19**	**0.37**	**0.56**	**0.75**
214	**Kankaanpää**	11,883	**21.50**	**9.20**	**-12.30**	**144**	**4**	**-25**	**-37**	**-37**	**-37**	**107**	**-0.03**	**0.17**	**0.25**	**0.25**	**0.25**
216	**Kannonkoski**	1,475	**21.00**	**8.70**	**-12.30**	**192**	**4**	**25**	**37**	**37**	**37**	**229**	**-0.04**	**-0.21**	**-0.31**	**-0.31**	**-0.31**

nro		As.luku 31.12.2014	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Kunnallis-vero-%:n muutos 2,016	Nykyinen tasapaino 2,016 €/as	Tasapainon MUUTOS siirtymäkautena: (muutos nykytilaan) v. 2019 €/as	v. 2020 €/as	v. 2021 €/as	v. 2022 €/as	LOPULLINEN MUUTOS nykyiseen v. 2023 > €/as	LOPULLINEN UUSI TASAPAINO v. 2023 > €/as	Muutoksen laskennallinen korotuspaine/laskuvara kunnan tuloveroprosenttiin, %-yksikköä v. 2019 %-yks.	v. 2020 %-yks.	v. 2021 %-yks.	v. 2022 %-yks.	LOPULLINEN lask. paine (pysyvä) v. 2023 > %-yks.
nro	**Koko maa**	**5,442,837**	**19.87**	**7.57**	**-12.30**	**41.7**	**4.4**	**2.7**	**5.0**	**6.1**	**5.7**	**47.3**	**-0.02**	**-0.01**	**-0.03**	**-0.03**	**-0.03**
217	**Kannus**	5,643	**20.50**	**8.20**	**-12.30**	**175**	**4**	**25**	**50**	**75**	**78**	**254**	**-0.03**	**-0.17**	**-0.34**	**-0.51**	**-0.53**
218	**Karijoki**	1,409	**22.00**	**9.70**	**-12.30**	**460**	**4**	**-25**	**-50**	**-75**	**-100**	**360**	**-0.03**	**0.19**	**0.39**	**0.58**	**0.78**
224	**Karkkila**	8,977	**20.75**	**8.45**	**-12.30**	**329**	**4**	**25**	**50**	**59**	**59**	**388**	**-0.03**	**-0.15**	**-0.30**	**-0.35**	**-0.35**
226	**Karstula**	4,286	**20.00**	**7.70**	**-12.30**	**46**	**4**	**-25**	**-44**	**-44**	**-44**	**3**	**-0.03**	**0.19**	**0.33**	**0.33**	**0.33**
230	**Karvia**	2,491	**19.75**	**7.45**	**-12.30**	**1**	**4**	**-25**	**-50**	**-75**	**-97**	**-96**	**-0.04**	**0.20**	**0.41**	**0.61**	**0.79**
231	**Kaskinen**	1,324	**21.50**	**9.20**	**-12.30**	**-182**	**4**	**-25**	**-27**	**-27**	**-27**	**-209**	**-0.02**	**0.14**	**0.15**	**0.15**	**0.15**
232	**Kauhajoki**	14,007	**22.00**	**9.70**	**-12.30**	**175**	**4**	**25**	**50**	**75**	**84**	**259**	**-0.03**	**-0.18**	**-0.37**	**-0.55**	**-0.62**
233	**Kauhava**	16,908	**21.75**	**9.45**	**-12.30**	**336**	**4**	**-25**	**-27**	**-27**	**-27**	**310**	**-0.03**	**0.17**	**0.18**	**0.18**	**0.18**
235	Kauniainen	9,357	16.50	4.20	-12.30	-42	4	-25	-50	-75	-100	-142	-0.01	0.07	0.14	0.21	0.28
236	**Kaustinen**	4,283	**21.50**	**9.20**	**-12.30**	**254**	**4**	**25**	**50**	**75**	**100**	**354**	**-0.03**	**-0.17**	**-0.34**	**-0.51**	**-0.68**
239	**Keitele**	2,398	**19.50**	**7.20**	**-12.30**	**-11**	**4**	**-25**	**-50**	**-75**	**-100**	**-111**	**-0.03**	**0.18**	**0.36**	**0.55**	**0.73**
240	**Kemi**	21,929	**21.25**	**8.95**	**-12.30**	**1**	**4**	**-4**	**-4**	**-4**	**-4**	**-2**	**-0.03**	**0.02**	**0.02**	**0.02**	**0.02**
241	**Keminmaa**	8,469	**21.25**	**8.95**	**-12.30**	**210**	**4**	**25**	**50**	**68**	**68**	**278**	**-0.02**	**-0.14**	**-0.28**	**-0.38**	**-0.38**
244	**Kempele**	16,889	**20.50**	**8.20**	**-12.30**	**50**	**4**	**-25**	**-31**	**-31**	**-31**	**19**	**-0.02**	**0.14**	**0.18**	**0.18**	**0.18**
245	**Kerava**	35,317	**19.25**	**6.95**	**-12.30**	**280**	**4**	**-25**	**-42**	**-42**	**-42**	**239**	**-0.02**	**0.12**	**0.20**	**0.20**	**0.20**
249	**Keuruu**	10,177	**20.50**	**8.20**	**-12.30**	**131**	**4**	**-25**	**-50**	**-75**	**-100**	**31**	**-0.03**	**0.16**	**0.32**	**0.49**	**0.65**
250	**Kihniö**	2,080	**21.50**	**9.20**	**-12.30**	**-101**	**4**	**10**	**10**	**10**	**10**	**-92**	**-0.03**	**-0.08**	**-0.08**	**-0.08**	**-0.08**
256	**Kinnula**	1,766	**20.50**	**8.20**	**-12.30**	**-40**	**4**	**19**	**19**	**19**	**19**	**-22**	**-0.04**	**-0.16**	**-0.16**	**-0.16**	**-0.16**
257	**Kirkkonummi**	38,220	**19.50**	**7.20**	**-12.30**	**-70**	**4**	**-13**	**-13**	**-13**	**-13**	**-83**	**-0.02**	**0.06**	**0.06**	**0.06**	**0.06**
260	**Kitee**	10,986	**22.00**	**9.70**	**-12.30**	**737**	**4**	**-25**	**-50**	**-75**	**-100**	**637**	**-0.03**	**0.18**	**0.36**	**0.55**	**0.73**
261	**Kittilä**	6,470	**20.25**	**7.95**	**-12.30**	**662**	**4**	**25**	**50**	**75**	**100**	**762**	**-0.03**	**-0.16**	**-0.32**	**-0.48**	**-0.64**
263	**Kiuruvesi**	8,752	**20.75**	**8.45**	**-12.30**	**156**	**4**	**-25**	**-50**	**-75**	**-98**	**58**	**-0.03**	**0.20**	**0.39**	**0.59**	**0.77**
265	**Kivijärvi**	1,244	**21.00**	**8.70**	**-12.30**	**-71**	**4**	**25**	**43**	**43**	**43**	**-27**	**-0.04**	**-0.22**	**-0.39**	**-0.39**	**-0.39**
271	**Kokemäki**	7,702	**21.25**	**8.95**	**-12.30**	**144**	**4**	**2**	**2**	**2**	**2**	**146**	**-0.03**	**-0.01**	**-0.01**	**-0.01**	**-0.01**
272	**Kokkola**	47,278	**21.50**	**9.20**	**-12.30**	**-59**	**4**	**25**	**37**	**37**	**37**	**-23**	**-0.03**	**-0.15**	**-0.22**	**-0.22**	**-0.22**
273	**Kolari**	3,840	**20.00**	**7.70**	**-12.30**	**651**	**4**	**-25**	**-50**	**-75**	**-100**	**551**	**-0.03**	**0.17**	**0.34**	**0.51**	**0.69**
275	**Konnevesi**	2,831	**21.50**	**9.20**	**-12.30**	**-8**	**4**	**-25**	**-50**	**-56**	**-56**	**-63**	**-0.03**	**0.19**	**0.38**	**0.42**	**0.42**
276	**Kontiolahti**	14,681	**20.50**	**8.20**	**-12.30**	**148**	**4**	**25**	**50**	**54**	**54**	**201**	**-0.03**	**-0.16**	**-0.31**	**-0.34**	**-0.34**
280	**Korsnäs**	2,219	**21.00**	**8.70**	**-12.30**	**240**	**4**	**-25**	**-50**	**-75**	**-100**	**140**	**-0.03**	**0.19**	**0.39**	**0.58**	**0.77**
284	**Koski tl**	2,438	**19.50**	**7.20**	**-12.30**	**62**	**4**	**-25**	**-50**	**-75**	**-100**	**-38**	**-0.03**	**0.18**	**0.37**	**0.55**	**0.74**
285	**Kotka**	54,518	**20.50**	**8.20**	**-12.30**	**276**	**4**	**-25**	**-50**	**-57**	**-57**	**218**	**-0.02**	**0.14**	**0.28**	**0.32**	**0.32**
286	**Kouvola**	86,453	**20.75**	**8.45**	**-12.30**	**200**	**4**	**-25**	**-50**	**-52**	**-52**	**148**	**-0.02**	**0.14**	**0.28**	**0.30**	**0.30**
287	**Kristiinankaup**	6,845	**21.50**	**9.20**	**-12.30**	**515**	**4**	**-25**	**-50**	**-53**	**-53**	**462**	**-0.03**	**0.17**	**0.33**	**0.35**	**0.35**
288	**Kruunupyy**	6,662	**20.75**	**8.45**	**-12.30**	**-118**	**4**	**25**	**50**	**75**	**100**	**-18**	**-0.03**	**-0.17**	**-0.34**	**-0.51**	**-0.68**
290	**Kuhmo**	8,950	**21.50**	**9.20**	**-12.30**	**102**	**4**	**-6**	**-6**	**-6**	**-6**	**96**	**-0.03**	**0.04**	**0.04**	**0.04**	**0.04**
291	**Kuhmoinen**	2,374	**20.75**	**8.45**	**-12.30**	**213**	**4**	**-25**	**-50**	**-75**	**-100**	**113**	**-0.03**	**0.19**	**0.37**	**0.56**	**0.75**
297	**Kuopio**	111,289	**20.50**	**8.20**	**-12.30**	**-42**	**4**	**11**	**11**	**11**	**11**	**-31**	**-0.03**	**-0.06**	**-0.06**	**-0.06**	**-0.06**
300	**Kuortane**	3,727	**21.00**	**8.70**	**-12.30**	**308**	**4**	**-25**	**-50**	**-75**	**-100**	**208**	**-0.03**	**0.18**	**0.36**	**0.54**	**0.73**
301	**Kurikka**	22,073	**20.00**	**7.70**	**-12.30**	**336**	**4**	**-11**	**-11**	**-11**	**-11**	**326**	**-0.03**	**0.07**	**0.07**	**0.07**	**0.07**
304	**Kustavi**	892	**19.25**	**6.95**	**-12.30**	**41**	**4**	**-25**	**-43**	**-43**	**-43**	**-3**	**-0.03**	**0.16**	**0.28**	**0.28**	**0.28**
305	**Kuusamo**	15,823	**20.00**	**7.70**	**-12.30**	**133**	**4**	**25**	**29**	**29**	**29**	**161**	**-0.03**	**-0.17**	**-0.20**	**-0.20**	**-0.20**
309	**Outokumpu**	7,172	**22.25**	**9.95**	**-12.30**	**565**	**4**	**-25**	**-46**	**-46**	**-46**	**519**	**-0.03**	**0.18**	**0.33**	**0.33**	**0.33**
312	**Kyyjärvi**	1,399	**20.50**	**8.20**	**-12.30**	**4**	**4**	**25**	**50**	**75**	**100**	**104**	**-0.03**	**-0.19**	**-0.38**	**-0.58**	**-0.77**
316	**Kärkölä**	4,647	**21.75**	**9.45**	**-12.30**	**-15**	**4**	**25**	**50**	**75**	**100**	**85**	**-0.03**	**-0.16**	**-0.32**	**-0.48**	**-0.64**
317	**Kärsämäki**	2,696	**21.50**	**9.20**	**-12.30**	**230**	**4**	**-25**	**-50**	**-50**	**-50**	**179**	**-0.04**	**0.22**	**0.43**	**0.44**	**0.44**
320	**Kemijärvi**	7,892	**21.00**	**8.70**	**-12.30**	**-311**	**4**	**23**	**23**	**23**	**23**	**-288**	**-0.03**	**-0.15**	**-0.15**	**-0.15**	**-0.15**
322	**Kemiönsaari**	6,943	**19.75**	**7.45**	**-12.30**	**70**	**4**	**-25**	**-36**	**-36**	**-36**	**34**	**-0.03**	**0.17**	**0.24**	**0.24**	**0.24**
398	**Lahti**	118,644	**20.25**	**7.95**	**-12.30**	**91**	**4**	**-25**	**-50**	**-75**	**-93**	**-2**	**-0.03**	**0.15**	**0.29**	**0.44**	**0.54**

		As.luku 31.12.2014	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Kunnallis-vero-%:n muutos 2,016	Nykyinen tasapaino 2,016 €/as	Tasapainon MUUTOS siirtymäkautena: (muutos nykytilaan) v. 2019 €/as	v. 2020 €/as	v. 2021 €/as	v. 2022 €/as	LOPULLINEN MUUTOS nykyiseen v. 2023 > €/as	LOPULLINEN UUSI TASAPAINO v. 2023 > €/as	Muutoksen laskennallinen korotuspaine/laskuvara kunnan tuloveroprosenttiin, %-yksikköä v. 2019 %-yks.	v. 2020 %-yks.	v. 2021 %-yks.	v. 2022 %-yks.	LOPULLINEN lask. paine (pysyvä) v. 2023 > %-yks.
nro	**Koko maa**	**5,442,837**	**19.87**	**7.57**	**-12.30**	**41.7**	**4.4**	**2.7**	**5.0**	**6.1**	**5.7**	**47.3**	**-0.02**	**-0.01**	**-0.03**	**-0.03**	**-0.03**
399	**Laihia**	8,068	**21.50**	**9.20**	**-12.30**	**-45**	**4**	**25**	**50**	**75**	**100**	**55**	**-0.03**	**-0.15**	**-0.30**	**-0.44**	**-0.59**
400	**Laitila**	8,542	**20.75**	**8.45**	**-12.30**	**47**	**4**	**15**	**15**	**15**	**15**	**61**	**-0.03**	**-0.10**	**-0.10**	**-0.10**	**-0.10**
402	**Lapinlahti**	10,093	**20.25**	**7.95**	**-12.30**	**157**	**4**	**-6**	**-6**	**-6**	**-6**	**152**	**-0.03**	**0.04**	**0.04**	**0.04**	**0.04**
403	**Lappajärvi**	3,259	**21.00**	**8.70**	**-12.30**	**405**	**4**	**-25**	**-50**	**-75**	**-100**	**305**	**-0.03**	**0.19**	**0.37**	**0.56**	**0.74**
405	**Lappeenranta**	72,794	**21.00**	**8.70**	**-12.30**	**203**	**4**	**5**	**5**	**5**	**5**	**209**	**-0.03**	**-0.03**	**-0.03**	**-0.03**	**-0.03**
407	**Lapinjärvi**	2,779	**20.50**	**8.20**	**-12.30**	**464**	**4**	**-25**	**-50**	**-75**	**-100**	**364**	**-0.03**	**0.17**	**0.33**	**0.50**	**0.67**
408	**Lapua**	14,733	**21.00**	**8.70**	**-12.30**	**167**	**4**	**-25**	**-50**	**-67**	**-67**	**101**	**-0.03**	**0.17**	**0.33**	**0.44**	**0.44**
410	**Laukaa**	18,709	**21.50**	**9.20**	**-12.30**	**8**	**4**	**25**	**50**	**75**	**100**	**108**	**-0.03**	**-0.16**	**-0.32**	**-0.48**	**-0.64**
416	**Lemi**	3,116	**21.00**	**8.70**	**-12.30**	**70**	**4**	**-25**	**-50**	**-75**	**-100**	**-30**	**-0.03**	**0.17**	**0.33**	**0.50**	**0.66**
418	**Lempäälä**	22,233	**20.50**	**8.20**	**-12.30**	**-376**	**4**	**25**	**50**	**65**	**65**	**-311**	**-0.02**	**-0.14**	**-0.27**	**-0.36**	**-0.36**
420	**Leppävirta**	10,015	**20.00**	**7.70**	**-12.30**	**372**	**4**	**-25**	**-50**	**-75**	**-100**	**272**	**-0.03**	**0.16**	**0.32**	**0.48**	**0.64**
421	**Lestijärvi**	817	**21.00**	**8.70**	**-12.30**	**49**	**4**	**15**	**15**	**15**	**15**	**64**	**-0.04**	**-0.12**	**-0.12**	**-0.12**	**-0.12**
422	**Lieksa**	12,117	**21.00**	**8.70**	**-12.30**	**408**	**4**	**-25**	**-50**	**-75**	**-100**	**308**	**-0.03**	**0.17**	**0.35**	**0.52**	**0.70**
423	**Lieto**	19,209	**19.50**	**7.20**	**-12.30**	**-30**	**4**	**25**	**34**	**34**	**34**	**4**	**-0.02**	**-0.13**	**-0.18**	**-0.18**	**-0.18**
425	**Liminka**	9,740	**20.50**	**8.20**	**-12.30**	**-47**	**4**	**25**	**50**	**75**	**100**	**53**	**-0.03**	**-0.17**	**-0.35**	**-0.52**	**-0.69**
426	**Liperi**	12,335	**21.50**	**9.20**	**-12.30**	**234**	**4**	**25**	**25**	**25**	**25**	**259**	**-0.03**	**-0.17**	**-0.17**	**-0.17**	**-0.17**
430	**Loimaa**	16,607	**20.50**	**8.20**	**-12.30**	**99**	**4**	**17**	**17**	**17**	**17**	**116**	**-0.03**	**-0.11**	**-0.11**	**-0.11**	**-0.11**
433	**Loppi**	8,291	**21.50**	**9.20**	**-12.30**	**368**	**4**	**-25**	**-30**	**-30**	**-30**	**338**	**-0.03**	**0.16**	**0.19**	**0.19**	**0.19**
434	**Loviisa**	15,480	**19.75**	**7.45**	**-12.30**	**108**	**4**	**6**	**6**	**6**	**6**	**114**	**-0.03**	**-0.03**	**-0.03**	**-0.03**	**-0.03**
435	**Luhanka**	761	**18.50**	**6.20**	**-12.30**	**593**	**4**	**-25**	**-50**	**-75**	**-100**	**493**	**-0.03**	**0.18**	**0.37**	**0.55**	**0.74**
436	**Lumijoki**	2,074	**20.75**	**8.45**	**-12.30**	**52**	**4**	**25**	**50**	**75**	**100**	**152**	**-0.03**	**-0.20**	**-0.39**	**-0.59**	**-0.79**
440	**Luoto**	5,107	**19.50**	**7.20**	**-12.30**	**118**	**4**	**25**	**50**	**75**	**100**	**218**	**-0.03**	**-0.18**	**-0.36**	**-0.53**	**-0.71**
441	**Luumäki**	4,949	**19.75**	**7.45**	**-12.30**	**-107**	**4**	**-23**	**-23**	**-23**	**-23**	**-130**	**-0.03**	**0.15**	**0.15**	**0.15**	**0.15**
442	**Luvia**	3,340	**20.50**	**8.20**	**-12.30**	**-170**	**4**	**25**	**46**	**46**	**46**	**-124**	**-0.03**	**-0.15**	**-0.27**	**-0.27**	**-0.27**
444	**Lohja**	47,624	**20.50**	**8.20**	**-12.30**	**54**	**4**	**25**	**27**	**27**	**27**	**81**	**-0.02**	**-0.13**	**-0.15**	**-0.15**	**-0.15**
445	**Parainen**	15,494	**19.75**	**7.45**	**-12.30**	**104**	**4**	**-25**	**-35**	**-35**	**-35**	**69**	**-0.02**	**0.13**	**0.19**	**0.19**	**0.19**
475	**Maalahti**	5,573	**21.50**	**9.20**	**-12.30**	**127**	**4**	**25**	**50**	**75**	**100**	**227**	**-0.03**	**-0.16**	**-0.33**	**-0.49**	**-0.65**
480	**Marttila**	2,070	**20.25**	**7.95**	**-12.30**	**123**	**4**	**25**	**44**	**44**	**44**	**167**	**-0.03**	**-0.17**	**-0.31**	**-0.31**	**-0.31**
481	**Masku**	9,767	**20.75**	**8.45**	**-12.30**	**119**	**4**	**25**	**50**	**75**	**100**	**219**	**-0.02**	**-0.13**	**-0.27**	**-0.40**	**-0.53**
483	**Merijärvi**	1,150	**21.50**	**9.20**	**-12.30**	**-73**	**4**	**25**	**50**	**75**	**100**	**27**	**-0.04**	**-0.23**	**-0.45**	**-0.68**	**-0.91**
484	**Merikarvia**	3,246	**19.50**	**7.20**	**-12.30**	**-341**	**4**	**-25**	**-50**	**-75**	**-100**	**-441**	**-0.03**	**0.18**	**0.36**	**0.54**	**0.73**
489	**Miehikkälä**	2,123	**20.00**	**7.70**	**-12.30**	**589**	**4**	**-25**	**-50**	**-75**	**-100**	**489**	**-0.04**	**0.20**	**0.41**	**0.61**	**0.81**
491	**Mikkeli**	54,605	**20.00**	**7.70**	**-12.30**	**102**	**4**	**-25**	**-50**	**-75**	**-80**	**22**	**-0.03**	**0.15**	**0.30**	**0.45**	**0.48**
494	**Muhos**	8,986	**20.50**	**8.20**	**-12.30**	**153**	**4**	**23**	**23**	**23**	**23**	**176**	**-0.03**	**-0.16**	**-0.16**	**-0.16**	**-0.16**
495	**Multia**	1,763	**21.75**	**9.45**	**-12.30**	**174**	**4**	**25**	**50**	**62**	**62**	**236**	**-0.04**	**-0.21**	**-0.43**	**-0.53**	**-0.53**
498	**Muonio**	2,375	**21.00**	**8.70**	**-12.30**	**265**	**4**	**25**	**50**	**53**	**53**	**318**	**-0.03**	**-0.17**	**-0.33**	**-0.35**	**-0.35**
499	**Mustasaari**	19,287	**20.75**	**8.45**	**-12.30**	**-73**	**4**	**25**	**50**	**75**	**100**	**27**	**-0.02**	**-0.14**	**-0.27**	**-0.41**	**-0.55**
500	**Muurame**	9,700	**19.50**	**7.20**	**-12.30**	**-18**	**4**	**-25**	**-50**	**-51**	**-51**	**-69**	**-0.02**	**0.14**	**0.27**	**0.28**	**0.28**
503	**Mynämäki**	7,917	**21.00**	**8.70**	**-12.30**	**-55**	**4**	**25**	**50**	**75**	**100**	**45**	**-0.03**	**-0.16**	**-0.32**	**-0.47**	**-0.63**
504	**Myrskylä**	1,985	**21.50**	**9.20**	**-12.30**	**375**	**4**	**-5**	**-5**	**-5**	**-5**	**371**	**-0.03**	**0.03**	**0.03**	**0.03**	**0.03**
505	**Mäntsälä**	20,621	**20.50**	**8.20**	**-12.30**	**254**	**4**	**-25**	**-50**	**-59**	**-59**	**194**	**-0.02**	**0.14**	**0.29**	**0.34**	**0.34**
507	**Mäntyharju**	6,266	**19.75**	**7.45**	**-12.30**	**97**	**4**	**-25**	**-50**	**-75**	**-100**	**-3**	**-0.03**	**0.17**	**0.35**	**0.52**	**0.70**
508	**Mänttä-Vilppula**	10,723	**22.00**	**9.70**	**-12.30**	**236**	**4**	**-25**	**-50**	**-75**	**-91**	**145**	**-0.03**	**0.15**	**0.29**	**0.44**	**0.53**
529	**Naantali**	18,871	**18.50**	**6.20**	**-12.30**	**-25**	**4**	**-25**	**-50**	**-57**	**-57**	**-82**	**-0.02**	**0.12**	**0.24**	**0.28**	**0.28**
531	**Nakkila**	5,651	**20.75**	**8.45**	**-12.30**	**85**	**4**	**25**	**50**	**60**	**60**	**145**	**-0.03**	**-0.16**	**-0.31**	**-0.38**	**-0.38**
535	**Nivala**	10,945	**21.50**	**9.20**	**-12.30**	**250**	**4**	**25**	**50**	**56**	**56**	**305**	**-0.03**	**-0.20**	**-0.39**	**-0.44**	**-0.44**
536	**Nokia**	32,847	**19.75**	**7.45**	**-12.30**	**-62**	**4**	**-25**	**-31**	**-31**	**-31**	**-93**	**-0.02**	**0.14**	**0.17**	**0.17**	**0.17**
538	**Nousiainen**	4,844	**21.00**	**8.70**	**-12.30**	**-23**	**4**	**25**	**50**	**75**	**100**	**77**	**-0.03**	**-0.15**	**-0.30**	**-0.45**	**-0.59**

		As.luku 31.12.2014	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Kunnallis-vero-%:n muutos 2,016	Nykyinen tasapaino 2,016 €/as	Tasapainon MUUTOS siirtymäkautena: (muutos nykytilaan) v. 2019 €/as	v. 2020 €/as	v. 2021 €/as	v. 2022 €/as	LOPULLINEN MUUTOS nykyiseen v. 2023 > €/as	LOPULLINEN UUSI TASAPAINO v. 2023 > €/as	Muutoksen laskennallinen korotuspaine/laskuvara kunnan tuloveroprosenttiin, %-yksikköä v. 2019 %-yks.	v. 2020 %-yks.	v. 2021 %-yks.	v. 2022 %-yks.	LOPULLINEN lask. paine (pysyvä) v. 2023 > %-yks.
nro	**Koko maa**	**5,442,837**	**19.87**	**7.57**	**-12.30**	**41.7**	**4.4**	**2.7**	**5.0**	**6.1**	**5.7**	**47.3**	**-0.02**	**-0.01**	**-0.03**	**-0.03**	**-0.03**
541	**Nurmes**	8,082	**20.50**	**8.20**	**-12.30**	**310**	**4**	**-25**	**-50**	**-75**	**-100**	**210**	**-0.03**	**0.18**	**0.36**	**0.54**	**0.72**
543	**Nurmijärvi**	41,577	**19.50**	**7.20**	**-12.30**	**19**	**4**	**25**	**43**	**43**	**43**	**62**	**-0.02**	**-0.12**	**-0.21**	**-0.21**	**-0.21**
545	**Närpiö**	9,389	**21.00**	**8.70**	**-12.30**	**31**	**4**	**25**	**38**	**38**	**38**	**69**	**-0.03**	**-0.17**	**-0.26**	**-0.26**	**-0.26**
560	**Orimattila**	16,288	**20.75**	**8.45**	**-12.30**	**238**	**4**	**19**	**19**	**19**	**19**	**257**	**-0.03**	**-0.12**	**-0.12**	**-0.12**	**-0.12**
561	**Oripää**	1,417	**19.50**	**7.20**	**-12.30**	**29**	**4**	**-0**	**-0**	**-0**	**-0**	**28**	**-0.03**	**0.00**	**0.00**	**0.00**	**0.00**
562	**Orivesi**	9,579	**22.25**	**9.95**	**-12.30**	**29**	**4**	**25**	**50**	**75**	**78**	**107**	**-0.03**	**-0.17**	**-0.34**	**-0.50**	**-0.53**
563	**Oulainen**	7,725	**21.75**	**9.45**	**-12.30**	**247**	**4**	**-8**	**-8**	**-8**	**-8**	**239**	**-0.03**	**0.06**	**0.06**	**0.06**	**0.06**
564	**Oulu**	196,291	**20.00**	**7.70**	**-12.30**	**138**	**4**	**-25**	**-26**	**-26**	**-26**	**112**	**-0.02**	**0.14**	**0.15**	**0.15**	**0.15**
576	**Padasjoki**	3,197	**21.00**	**8.70**	**-12.30**	**382**	**4**	**-25**	**-50**	**-75**	**-100**	**282**	**-0.03**	**0.18**	**0.36**	**0.54**	**0.72**
577	**Paimio**	10,628	**20.75**	**8.45**	**-12.30**	**-206**	**4**	**25**	**50**	**75**	**100**	**-106**	**-0.02**	**-0.14**	**-0.28**	**-0.42**	**-0.55**
578	**Paltamo**	3,564	**22.00**	**9.70**	**-12.30**	**302**	**4**	**-25**	**-50**	**-75**	**-100**	**202**	**-0.03**	**0.19**	**0.38**	**0.57**	**0.76**
580	**Parikkala**	5,373	**19.50**	**7.20**	**-12.30**	**225**	**4**	**-25**	**-50**	**-75**	**-100**	**125**	**-0.03**	**0.18**	**0.35**	**0.53**	**0.70**
581	**Parkano**	6,808	**21.00**	**8.70**	**-12.30**	**256**	**4**	**-19**	**-19**	**-19**	**-19**	**237**	**-0.03**	**0.13**	**0.13**	**0.13**	**0.13**
583	**Pelkosenniemi**	947	**21.50**	**9.20**	**-12.30**	**692**	**4**	**-25**	**-50**	**-75**	**-100**	**592**	**-0.03**	**0.17**	**0.34**	**0.50**	**0.67**
584	**Perho**	2,893	**21.00**	**8.70**	**-12.30**	**648**	**4**	**18**	**18**	**18**	**18**	**666**	**-0.04**	**-0.16**	**-0.16**	**-0.16**	**-0.16**
588	**Pertunmaa**	1,832	**21.00**	**8.70**	**-12.30**	**53**	**4**	**-25**	**-50**	**-75**	**-100**	**-47**	**-0.04**	**0.21**	**0.42**	**0.63**	**0.84**
592	**Petäjävesi**	4,081	**21.25**	**8.95**	**-12.30**	**391**	**4**	**-25**	**-50**	**-75**	**-100**	**291**	**-0.03**	**0.18**	**0.36**	**0.54**	**0.72**
593	**Pieksämäki**	19,051	**22.00**	**9.70**	**-12.30**	**148**	**4**	**25**	**50**	**63**	**63**	**211**	**-0.03**	**-0.16**	**-0.32**	**-0.40**	**-0.40**
595	**Pielavesi**	4,787	**20.75**	**8.45**	**-12.30**	**26**	**4**	**25**	**50**	**75**	**100**	**126**	**-0.04**	**-0.21**	**-0.41**	**-0.62**	**-0.83**
598	**Pietarsaari**	19,577	**21.25**	**8.95**	**-12.30**	**36**	**4**	**-17**	**-17**	**-17**	**-17**	**19**	**-0.02**	**0.09**	**0.09**	**0.09**	**0.09**
599	**Pedersören k.**	11,060	**20.50**	**8.20**	**-12.30**	**-33**	**4**	**25**	**50**	**75**	**100**	**67**	**-0.03**	**-0.17**	**-0.35**	**-0.52**	**-0.70**
601	**Pihtipudas**	4,261	**21.00**	**8.70**	**-12.30**	**237**	**4**	**-25**	**-50**	**-75**	**-99**	**138**	**-0.04**	**0.20**	**0.40**	**0.61**	**0.80**
604	**Pirkkala**	18,689	**20.00**	**7.70**	**-12.30**	**-71**	**4**	**-14**	**-14**	**-14**	**-14**	**-85**	**-0.02**	**0.07**	**0.07**	**0.07**	**0.07**
607	**Polvijärvi**	4,609	**20.25**	**7.95**	**-12.30**	**265**	**4**	**-25**	**-50**	**-75**	**-100**	**165**	**-0.04**	**0.21**	**0.41**	**0.62**	**0.82**
608	**Pomarkku**	2,275	**20.50**	**8.20**	**-12.30**	**49**	**4**	**25**	**33**	**33**	**33**	**82**	**-0.03**	**-0.18**	**-0.24**	**-0.24**	**-0.24**
609	**Pori**	85,418	**19.75**	**7.45**	**-12.30**	**-101**	**4**	**-25**	**-50**	**-58**	**-58**	**-159**	**-0.03**	**0.15**	**0.29**	**0.34**	**0.34**
611	**Pornainen**	5,148	**20.50**	**8.20**	**-12.30**	**224**	**4**	**-23**	**-23**	**-23**	**-23**	**201**	**-0.02**	**0.13**	**0.13**	**0.13**	**0.13**
614	**Posio**	3,633	**21.75**	**9.45**	**-12.30**	**65**	**4**	**25**	**50**	**75**	**100**	**165**	**-0.04**	**-0.20**	**-0.41**	**-0.61**	**-0.81**
615	**Pudasjärvi**	8,399	**20.50**	**8.20**	**-12.30**	**163**	**4**	**25**	**50**	**75**	**85**	**249**	**-0.04**	**-0.21**	**-0.42**	**-0.63**	**-0.71**
616	**Pukkila**	2,013	**22.00**	**9.70**	**-12.30**	**253**	**4**	**-22**	**-22**	**-22**	**-22**	**231**	**-0.03**	**0.14**	**0.14**	**0.14**	**0.14**
619	**Punkalaidun**	3,117	**21.50**	**9.20**	**-12.30**	**244**	**4**	**-25**	**-50**	**-57**	**-57**	**187**	**-0.03**	**0.19**	**0.38**	**0.44**	**0.44**
620	**Puolanka**	2,824	**21.50**	**9.20**	**-12.30**	**241**	**4**	**25**	**50**	**75**	**91**	**332**	**-0.03**	**-0.20**	**-0.39**	**-0.59**	**-0.71**
623	**Puumala**	2,306	**20.50**	**8.20**	**-12.30**	**545**	**4**	**-25**	**-50**	**-75**	**-100**	**445**	**-0.03**	**0.18**	**0.36**	**0.54**	**0.72**
624	**Pyhtää**	5,354	**20.25**	**7.95**	**-12.30**	**46**	**4**	**-25**	**-33**	**-33**	**-33**	**13**	**-0.02**	**0.14**	**0.19**	**0.19**	**0.19**
625	**Pyhäjoki**	3,290	**20.25**	**7.95**	**-12.30**	**915**	**4**	**-25**	**-50**	**-75**	**-100**	**815**	**-0.03**	**0.17**	**0.34**	**0.51**	**0.68**
626	**Pyhäjärvi**	5,562	**19.75**	**7.45**	**-12.30**	**-478**	**4**	**25**	**50**	**75**	**100**	**-378**	**-0.03**	**-0.17**	**-0.35**	**-0.52**	**-0.69**
630	**Pyhäntä**	1,562	**19.75**	**7.45**	**-12.30**	**-295**	**4**	**25**	**50**	**75**	**100**	**-195**	**-0.03**	**-0.19**	**-0.38**	**-0.56**	**-0.75**
631	**Pyhäranta**	2,136	**21.00**	**8.70**	**-12.30**	**270**	**4**	**-25**	**-50**	**-75**	**-98**	**173**	**-0.02**	**0.14**	**0.29**	**0.43**	**0.56**
635	**Pälkäne**	6,722	**21.00**	**8.70**	**-12.30**	**180**	**4**	**-25**	**-50**	**-60**	**-60**	**120**	**-0.03**	**0.17**	**0.34**	**0.40**	**0.40**
636	**Pöytyä**	8,619	**21.25**	**8.95**	**-12.30**	**67**	**4**	**25**	**50**	**70**	**70**	**137**	**-0.03**	**-0.18**	**-0.35**	**-0.49**	**-0.49**
638	**Porvoo**	49,728	**19.75**	**7.45**	**-12.30**	**-30**	**4**	**-9**	**-9**	**-9**	**-9**	**-40**	**-0.02**	**0.05**	**0.05**	**0.05**	**0.05**
678	**Raahe**	25,383	**21.00**	**8.70**	**-12.30**	**469**	**4**	**-25**	**-50**	**-75**	**-92**	**377**	**-0.03**	**0.15**	**0.30**	**0.45**	**0.55**
680	**Raisio**	24,371	**19.75**	**7.45**	**-12.30**	**109**	**4**	**-25**	**-50**	**-61**	**-61**	**47**	**-0.02**	**0.13**	**0.26**	**0.32**	**0.32**
681	**Rantasalmi**	3,815	**20.50**	**8.20**	**-12.30**	**2**	**4**	**25**	**40**	**40**	**40**	**42**	**-0.03**	**-0.19**	**-0.30**	**-0.30**	**-0.30**
683	**Ranua**	4,093	**19.75**	**7.45**	**-12.30**	**372**	**4**	**25**	**50**	**75**	**95**	**467**	**-0.04**	**-0.21**	**-0.42**	**-0.63**	**-0.80**
684	**Rauma**	39,970	**20.00**	**7.70**	**-12.30**	**-55**	**4**	**-25**	**-50**	**-60**	**-60**	**-115**	**-0.02**	**0.13**	**0.26**	**0.31**	**0.31**
686	**Rautalampi**	3,374	**22.00**	**9.70**	**-12.30**	**805**	**4**	**-25**	**-50**	**-75**	**-100**	**705**	**-0.03**	**0.19**	**0.38**	**0.57**	**0.76**
687	**Rautavaara**	1,768	**21.00**	**8.70**	**-12.30**	**-277**	**4**	**-25**	**-36**	**-36**	**-36**	**-313**	**-0.04**	**0.21**	**0.31**	**0.31**	**0.31**

		As.luku 31.12.2014	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Kunnallis-vero-%:n muutos 2,016	Nykyinen tasapaino 2,016 €/as	Tasapainon MUUTOS siirtymäkautena: (muutos nykytilaan) v. 2019 €/as	v. 2020 €/as	v. 2021 €/as	v. 2022 €/as	LOPULLINEN MUUTOS nykyiseen v. 2023 > €/as	LOPULLINEN UUSI TASAPAINO v. 2023 > €/as	Muutoksen laskennallinen korotuspaine/laskuvara kunnan tuloveroprosenttiin, %-yksikköä v. 2019 %-yks.	v. 2020 %-yks.	v. 2021 %-yks.	v. 2022 %-yks.	LOPULLINEN lask. paine (pysyvä) v. 2023 > %-yks.
nro	**Koko maa**	**5,442,837**	**19.87**	**7.57**	**-12.30**	**41.7**	**4.4**	**2.7**	**5.0**	**6.1**	**5.7**	**47.3**	**-0.02**	**-0.01**	**-0.03**	**-0.03**	**-0.03**
689	**Rautjärvi**	3,626	**20.50**	**8.20**	**-12.30**	**281**	**4**	**-25**	**-50**	**-75**	**-100**	**181**	**-0.03**	**0.16**	**0.31**	**0.47**	**0.62**
691	**Reisjärvi**	2,901	**22.00**	**9.70**	**-12.30**	**8**	**4**	**25**	**50**	**75**	**94**	**102**	**-0.03**	**-0.19**	**-0.39**	**-0.58**	**-0.73**
694	**Riihimäki**	29,350	**20.50**	**8.20**	**-12.30**	**158**	**4**	**25**	**39**	**39**	**39**	**197**	**-0.02**	**-0.13**	**-0.21**	**-0.21**	**-0.21**
697	**Ristijärvi**	1,416	**21.50**	**9.20**	**-12.30**	**-85**	**4**	**-25**	**-50**	**-58**	**-58**	**-143**	**-0.03**	**0.18**	**0.37**	**0.43**	**0.43**
698	**Rovaniemi**	61,551	**21.00**	**8.70**	**-12.30**	**-134**	**4**	**25**	**50**	**75**	**100**	**-34**	**-0.03**	**-0.15**	**-0.30**	**-0.45**	**-0.60**
700	**Ruokolahti**	5,404	**20.50**	**8.20**	**-12.30**	**-355**	**4**	**2**	**2**	**2**	**2**	**-353**	**-0.03**	**-0.01**	**-0.01**	**-0.01**	**-0.01**
702	**Ruovesi**	4,689	**22.25**	**9.95**	**-12.30**	**594**	**4**	**-4**	**-4**	**-4**	**-4**	**590**	**-0.03**	**0.03**	**0.03**	**0.03**	**0.03**
704	**Rusko**	6,045	**19.75**	**7.45**	**-12.30**	**-27**	**4**	**25**	**26**	**26**	**26**	**-0**	**-0.02**	**-0.14**	**-0.15**	**-0.15**	**-0.15**
707	**Rääkkylä**	2,435	**21.50**	**9.20**	**-12.30**	**69**	**4**	**-25**	**-50**	**-75**	**-100**	**-31**	**-0.04**	**0.22**	**0.44**	**0.66**	**0.88**
710	**Raasepori**	28,674	**22.00**	**9.70**	**-12.30**	**20**	**4**	**25**	**50**	**75**	**100**	**120**	**-0.03**	**-0.15**	**-0.29**	**-0.44**	**-0.59**
729	**Saarijärvi**	10,084	**21.50**	**9.20**	**-12.30**	**15**	**4**	**-9**	**-9**	**-9**	**-9**	**6**	**-0.03**	**0.07**	**0.07**	**0.07**	**0.07**
732	**Salla**	3,781	**20.50**	**8.20**	**-12.30**	**427**	**4**	**11**	**11**	**11**	**11**	**438**	**-0.03**	**-0.08**	**-0.08**	**-0.08**	**-0.08**
734	**Salo**	54,238	**20.75**	**8.45**	**-12.30**	**136**	**4**	**-25**	**-50**	**-57**	**-57**	**79**	**-0.03**	**0.15**	**0.31**	**0.35**	**0.35**
738	**Sauvo**	2,999	**21.00**	**8.70**	**-12.30**	**7**	**4**	**25**	**50**	**75**	**100**	**107**	**-0.03**	**-0.16**	**-0.31**	**-0.47**	**-0.63**
739	**Savitaipale**	3,667	**21.00**	**8.70**	**-12.30**	**155**	**4**	**-25**	**-50**	**-75**	**-86**	**69**	**-0.03**	**0.17**	**0.35**	**0.52**	**0.60**
740	**Savonlinna**	35,944	**22.50**	**10.20**	**-12.30**	**249**	**4**	**25**	**50**	**75**	**80**	**328**	**-0.03**	**-0.16**	**-0.32**	**-0.48**	**-0.51**
742	**Savukoski**	1,103	**21.75**	**9.45**	**-12.30**	**592**	**4**	**25**	**50**	**57**	**57**	**649**	**-0.03**	**-0.19**	**-0.37**	**-0.42**	**-0.42**
743	**Seinäjoki**	60,880	**21.00**	**8.70**	**-12.30**	**-29**	**4**	**25**	**44**	**44**	**44**	**14**	**-0.03**	**-0.15**	**-0.26**	**-0.26**	**-0.26**
746	**Sievi**	5,154	**21.75**	**9.45**	**-12.30**	**228**	**4**	**25**	**50**	**75**	**100**	**328**	**-0.04**	**-0.21**	**-0.41**	**-0.62**	**-0.83**
747	**Siikainen**	1,593	**21.00**	**8.70**	**-12.30**	**193**	**4**	**-25**	**-50**	**-75**	**-100**	**93**	**-0.04**	**0.22**	**0.44**	**0.65**	**0.87**
748	**Siikajoki**	5,526	**22.00**	**9.70**	**-12.30**	**819**	**4**	**-25**	**-50**	**-75**	**-80**	**739**	**-0.03**	**0.18**	**0.36**	**0.55**	**0.58**
749	**Siilinjärvi**	21,668	**21.25**	**8.95**	**-12.30**	**80**	**4**	**25**	**50**	**58**	**58**	**138**	**-0.03**	**-0.14**	**-0.29**	**-0.33**	**-0.33**
751	**Simo**	3,296	**22.00**	**9.70**	**-12.30**	**-38**	**4**	**25**	**50**	**75**	**100**	**62**	**-0.03**	**-0.15**	**-0.31**	**-0.46**	**-0.62**
753	**Sipoo**	19,034	**19.25**	**6.95**	**-12.30**	**537**	**4**	**-25**	**-50**	**-75**	**-100**	**437**	**-0.02**	**0.11**	**0.23**	**0.34**	**0.46**
755	**Siuntio**	6,199	**21.50**	**9.20**	**-12.30**	**-28**	**4**	**-3**	**-3**	**-3**	**-3**	**-30**	**-0.02**	**0.01**	**0.01**	**0.01**	**0.01**
758	**Sodankylä**	8,820	**20.00**	**7.70**	**-12.30**	**596**	**4**	**25**	**50**	**75**	**100**	**696**	**-0.03**	**-0.15**	**-0.30**	**-0.45**	**-0.60**
759	**Soini**	2,273	**21.75**	**9.45**	**-12.30**	**381**	**4**	**25**	**50**	**58**	**58**	**439**	**-0.04**	**-0.22**	**-0.44**	**-0.51**	**-0.51**
761	**Somero**	9,173	**19.50**	**7.20**	**-12.30**	**-47**	**4**	**-25**	**-50**	**-75**	**-100**	**-147**	**-0.03**	**0.17**	**0.34**	**0.51**	**0.69**
762	**Sonkajärvi**	4,336	**20.50**	**8.20**	**-12.30**	**251**	**4**	**-25**	**-50**	**-51**	**-51**	**200**	**-0.03**	**0.19**	**0.38**	**0.39**	**0.39**
765	**Sotkamo**	10,598	**21.25**	**8.95**	**-12.30**	**-109**	**4**	**22**	**22**	**22**	**22**	**-88**	**-0.03**	**-0.14**	**-0.14**	**-0.14**	**-0.14**
768	**Sulkava**	2,789	**21.50**	**9.20**	**-12.30**	**94**	**4**	**25**	**50**	**66**	**66**	**159**	**-0.04**	**-0.20**	**-0.41**	**-0.53**	**-0.53**
777	**Suomussalmi**	8,486	**20.50**	**8.20**	**-12.30**	**98**	**4**	**25**	**50**	**75**	**100**	**198**	**-0.03**	**-0.18**	**-0.36**	**-0.54**	**-0.72**
778	**Suonenjoki**	7,419	**22.00**	**9.70**	**-12.30**	**361**	**4**	**-12**	**-12**	**-12**	**-12**	**349**	**-0.03**	**0.09**	**0.09**	**0.09**	**0.09**
781	**Sysmä**	4,097	**19.00**	**6.70**	**-12.30**	**498**	**4**	**-25**	**-50**	**-75**	**-100**	**398**	**-0.03**	**0.19**	**0.39**	**0.58**	**0.77**
783	**Säkylä**	7,186	**21.50**	**9.20**	**-12.30**	**41**	**4**	**25**	**50**	**73**	**73**	**113**	**-0.02**	**-0.14**	**-0.29**	**-0.41**	**-0.41**
785	**Vaala**	3,139	**21.50**	**9.20**	**-12.30**	**524**	**4**	**-25**	**-50**	**-75**	**-100**	**424**	**-0.03**	**0.19**	**0.37**	**0.56**	**0.74**
790	**Sastamala**	25,372	**20.75**	**8.45**	**-12.30**	**235**	**4**	**-25**	**-28**	**-28**	**-28**	**207**	**-0.03**	**0.17**	**0.19**	**0.19**	**0.19**
791	**Siikalatva**	5,816	**22.25**	**9.95**	**-12.30**	**144**	**4**	**25**	**50**	**75**	**100**	**244**	**-0.03**	**-0.20**	**-0.40**	**-0.60**	**-0.80**
831	**Taipalsaari**	4,798	**20.00**	**7.70**	**-12.30**	**-104**	**4**	**-25**	**-50**	**-57**	**-57**	**-161**	**-0.02**	**0.14**	**0.28**	**0.32**	**0.32**
832	**Taivalkoski**	4,231	**20.50**	**8.20**	**-12.30**	**183**	**4**	**-25**	**-29**	**-29**	**-29**	**154**	**-0.04**	**0.20**	**0.23**	**0.23**	**0.23**
833	**Taivassalo**	1,645	**20.75**	**8.45**	**-12.30**	**191**	**4**	**-25**	**-50**	**-75**	**-100**	**91**	**-0.03**	**0.16**	**0.32**	**0.48**	**0.64**
834	**Tammela**	6,395	**19.50**	**7.20**	**-12.30**	**34**	**4**	**-25**	**-50**	**-75**	**-100**	**-66**	**-0.03**	**0.16**	**0.32**	**0.48**	**0.64**
837	**Tampere**	223,004	**19.75**	**7.45**	**-12.30**	**-230**	**4**	**25**	**37**	**37**	**37**	**-193**	**-0.02**	**-0.14**	**-0.20**	**-0.20**	**-0.20**
844	**Tervo**	1,627	**20.75**	**8.45**	**-12.30**	**-68**	**4**	**-2**	**-2**	**-2**	**-2**	**-70**	**-0.04**	**0.02**	**0.02**	**0.02**	**0.02**
845	**Tervola**	3,239	**19.50**	**7.20**	**-12.30**	**237**	**4**	**-15**	**-15**	**-15**	**-15**	**222**	**-0.03**	**0.11**	**0.11**	**0.11**	**0.11**
846	**Teuva**	5,543	**22.00**	**9.70**	**-12.30**	**40**	**4**	**25**	**50**	**66**	**66**	**106**	**-0.03**	**-0.18**	**-0.37**	**-0.48**	**-0.48**
848	**Tohmajärvi**	4,794	**21.75**	**9.45**	**-12.30**	**585**	**4**	**-25**	**-50**	**-75**	**-100**	**485**	**-0.03**	**0.19**	**0.38**	**0.57**	**0.77**
849	**Toholampi**	3,354	**21.50**	**9.20**	**-12.30**	**41**	**4**	**25**	**50**	**75**	**100**	**141**	**-0.03**	**-0.19**	**-0.37**	**-0.56**	**-0.74**

nro		As.luku 31.12.2014	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Kunnallis-vero-%:n muutos 2,016	Nykyinen tasapaino 2,016 €/as	Tasapainon MUUTOS siirtymäkautena: (muutos nykytilaan) v. 2019 €/as	v. 2020 €/as	v. 2021 €/as	v. 2022 €/as	LOPULLINEN MUUTOS nykyiseen v. 2023 > €/as	LOPULLINEN UUSI TASAPAINO v. 2023 > €/as	Muutoksen laskennallinen korotuspaine/laskuvara kunnan tuloveroprosenttiin, %-yksikköä v. 2019 %-yks.	v. 2020 %-yks.	v. 2021 %-yks.	v. 2022 %-yks.	LOPULLINEN lask. paine (pysyvä) v. 2023 > %-yks.
nro	**Koko maa**	**5,442,837**	**19.87**	**7.57**	**-12.30**	**41.7**	**4.4**	**2.7**	**5.0**	**6.1**	**5.7**	**47.3**	**-0.02**	**-0.01**	**-0.03**	**-0.03**	**-0.03**
850	**Toivakka**	2,472	**20.50**	**8.20**	**-12.30**	**-128**	**4**	**-25**	**-50**	**-75**	**-80**	**-208**	**-0.03**	**0.18**	**0.35**	**0.53**	**0.56**
851	**Tornio**	22,322	**20.50**	**8.20**	**-12.30**	**-66**	**4**	**25**	**49**	**49**	**49**	**-17**	**-0.03**	**-0.15**	**-0.30**	**-0.30**	**-0.30**
853	**Turku**	183,824	**19.50**	**7.20**	**-12.30**	**-77**	**4**	**22**	**22**	**22**	**22**	**-55**	**-0.02**	**-0.12**	**-0.12**	**-0.12**	**-0.12**
854	**Pello**	3,676	**20.25**	**7.95**	**-12.30**	**-143**	**4**	**25**	**50**	**75**	**100**	**-43**	**-0.03**	**-0.17**	**-0.35**	**-0.52**	**-0.70**
857	**Tuusniemi**	2,750	**22.00**	**9.70**	**-12.30**	**286**	**4**	**-25**	**-27**	**-27**	**-27**	**260**	**-0.03**	**0.20**	**0.21**	**0.21**	**0.21**
858	**Tuusula**	38,198	**19.50**	**7.20**	**-12.30**	**33**	**4**	**25**	**47**	**47**	**47**	**80**	**-0.02**	**-0.11**	**-0.21**	**-0.21**	**-0.21**
859	**Tyrnävä**	6,735	**20.50**	**8.20**	**-12.30**	**-37**	**4**	**25**	**50**	**75**	**100**	**63**	**-0.03**	**-0.20**	**-0.39**	**-0.59**	**-0.79**
886	**Ulvila**	13,322	**20.50**	**8.20**	**-12.30**	**-193**	**4**	**25**	**50**	**71**	**71**	**-121**	**-0.02**	**-0.14**	**-0.29**	**-0.41**	**-0.41**
887	**Urjala**	4,984	**22.00**	**9.70**	**-12.30**	**591**	**4**	**-25**	**-50**	**-75**	**-100**	**491**	**-0.03**	**0.17**	**0.35**	**0.52**	**0.70**
889	**Utajärvi**	2,907	**20.50**	**8.20**	**-12.30**	**13**	**4**	**-25**	**-50**	**-67**	**-67**	**-54**	**-0.03**	**0.20**	**0.40**	**0.53**	**0.53**
890	**Utsjoki**	1,260	**20.75**	**8.45**	**-12.30**	**553**	**4**	**-25**	**-50**	**-75**	**-100**	**453**	**-0.03**	**0.17**	**0.33**	**0.50**	**0.66**
892	**Uurainen**	3,611	**20.50**	**8.20**	**-12.30**	**-32**	**4**	**25**	**50**	**53**	**53**	**21**	**-0.03**	**-0.19**	**-0.38**	**-0.40**	**-0.40**
893	**Uusikaarlepyy**	7,533	**21.00**	**8.70**	**-12.30**	**-139**	**4**	**25**	**50**	**75**	**100**	**-39**	**-0.03**	**-0.17**	**-0.33**	**-0.50**	**-0.67**
895	**Uusikaupunki**	15,567	**20.75**	**8.45**	**-12.30**	**114**	**4**	**25**	**39**	**39**	**39**	**153**	**-0.03**	**-0.14**	**-0.22**	**-0.22**	**-0.22**
905	**Vaasa**	66,965	**20.00**	**7.70**	**-12.30**	**-31**	**4**	**25**	**50**	**75**	**100**	**69**	**-0.02**	**-0.14**	**-0.27**	**-0.41**	**-0.55**
908	**Valkeakoski**	21,162	**19.75**	**7.45**	**-12.30**	**49**	**4**	**-25**	**-37**	**-37**	**-37**	**12**	**-0.02**	**0.14**	**0.21**	**0.21**	**0.21**
911	**Valtimo**	2,362	**21.00**	**8.70**	**-12.30**	**-433**	**4**	**-25**	**-50**	**-75**	**-86**	**-519**	**-0.04**	**0.20**	**0.40**	**0.61**	**0.70**
915	**Varkaus**	21,860	**20.75**	**8.45**	**-12.30**	**298**	**4**	**-25**	**-50**	**-75**	**-100**	**198**	**-0.03**	**0.15**	**0.30**	**0.45**	**0.60**
918	**Vehmaa**	2,339	**21.50**	**9.20**	**-12.30**	**-411**	**4**	**25**	**50**	**75**	**100**	**-311**	**-0.03**	**-0.17**	**-0.35**	**-0.52**	**-0.70**
921	**Vesanto**	2,244	**21.00**	**8.70**	**-12.30**	**91**	**4**	**-25**	**-37**	**-37**	**-37**	**54**	**-0.04**	**0.21**	**0.31**	**0.31**	**0.31**
922	**Vesilahti**	4,492	**21.50**	**9.20**	**-12.30**	**-356**	**4**	**25**	**50**	**75**	**100**	**-256**	**-0.03**	**-0.16**	**-0.31**	**-0.47**	**-0.63**
924	**Veteli**	3,342	**22.00**	**9.70**	**-12.30**	**1,074**	**4**	**-25**	**-50**	**-75**	**-100**	**974**	**-0.03**	**0.18**	**0.36**	**0.54**	**0.72**
925	**Vieremä**	3,816	**21.00**	**8.70**	**-12.30**	**500**	**4**	**-25**	**-50**	**-63**	**-63**	**438**	**-0.03**	**0.19**	**0.38**	**0.47**	**0.47**
927	**Vihti**	28,995	**20.50**	**8.20**	**-12.30**	**27**	**4**	**25**	**37**	**37**	**37**	**65**	**-0.02**	**-0.13**	**-0.19**	**-0.19**	**-0.19**
931	**Viitasaari**	6,780	**21.00**	**8.70**	**-12.30**	**163**	**4**	**-25**	**-50**	**-75**	**-82**	**82**	**-0.03**	**0.18**	**0.37**	**0.55**	**0.61**
934	**Vimpeli**	3,106	**22.25**	**9.95**	**-12.30**	**624**	**4**	**-25**	**-50**	**-75**	**-100**	**524**	**-0.03**	**0.17**	**0.34**	**0.52**	**0.69**
935	**Virolahti**	3,399	**20.00**	**7.70**	**-12.30**	**335**	**4**	**-25**	**-50**	**-75**	**-100**	**235**	**-0.03**	**0.18**	**0.36**	**0.53**	**0.71**
936	**Virrat**	7,157	**20.25**	**7.95**	**-12.30**	**558**	**4**	**-25**	**-50**	**-75**	**-100**	**458**	**-0.03**	**0.18**	**0.36**	**0.55**	**0.73**
946	**Vöyri**	6,705	**21.00**	**8.70**	**-12.30**	**158**	**4**	**25**	**50**	**50**	**50**	**208**	**-0.03**	**-0.17**	**-0.33**	**-0.34**	**-0.34**
976	**Ylitornio**	4,348	**19.25**	**6.95**	**-12.30**	**211**	**4**	**1**	**1**	**1**	**1**	**212**	**-0.03**	**-0.00**	**-0.00**	**-0.00**	**-0.00**
977	**Ylivieska**	14,976	**21.50**	**9.20**	**-12.30**	**57**	**4**	**25**	**50**	**53**	**53**	**110**	**-0.03**	**-0.17**	**-0.33**	**-0.35**	**-0.35**
980	**Ylöjärvi**	32,260	**20.50**	**8.20**	**-12.30**	**-16**	**4**	**25**	**28**	**28**	**28**	**12**	**-0.03**	**-0.15**	**-0.16**	**-0.16**	**-0.16**
981	**Ypäjä**	2,468	**21.00**	**8.70**	**-12.30**	**38**	**4**	**-25**	**-30**	**-30**	**-30**	**8**	**-0.03**	**0.17**	**0.21**	**0.21**	**0.21**
989	**Ähtäri**	6,178	**22.00**	**9.70**	**-12.30**	**205**	**4**	**14**	**14**	**14**	**14**	**219**	**-0.03**	**-0.10**	**-0.10**	**-0.10**	**-0.10**
992	**Äänekoski**	19,909	**21.50**	**9.20**	**-12.30**	**382**	**4**	**-25**	**-50**	**-75**	**-100**	**282**	**-0.03**	**0.16**	**0.32**	**0.48**	**0.64**

VM/KAO

Kuntien talouden tasapainotilan muutos ja sen laskennallinen paine kunnallisveroprosenttiin maakunnittain ja kuntakoon mukaan

	Nykyinen tasapaino	Tasapainon MUUTOS siirtymäkautena: (muutos nykytilaan)					Muutoksen laskennallinen korotuspaine/laskuvara kunnan tuloveroprosenttiin, %-yksikköä				LOPULLINEN lask. paine (pysyvä)	Taustatietoja: Kuven tuotto	Kuve-% 2,016 (soten jälkeen)	Kuve-% 2,016 (ennen sotea)
		v. 2019	v. 2020	v. 2021	v. 2022	v. 2023 >	v. 2019	v. 2020	v. 2021	v. 2022	v. 2023 >			
	€/as	€/as	€/as	€/as	€/as	€/as						€/as		
Koko maa	42	4	3	5	6	6	-0.02	-0.01	-0.03	-0.03	-0.03	181	7.57	19.87
Maakunnat:														
Maksimi	237	4	21	35	51	68	-0.02	0.10	0.16	0.23	0.31	220	9.12	21.42
Minimi	-70	4	-23	-43	-53	-66	-0.03	-0.15	-0.29	-0.36	-0.45	147	6.56	18.86
Uusimaa	-56	4	15	30	37	38	-0.02	-0.07	-0.14	-0.17	-0.17	220	6.56	18.86
Varsinais-Suomi	-3	4	9	6	6	8	-0.02	-0.05	-0.04	-0.04	-0.04	175	7.55	19.85
Satakunta	-36	4	-12	-23	-25	-25	-0.03	0.07	0.14	0.15	0.15	170	7.84	20.14
Kanta-Häme	107	4	-7	-7	-9	-13	-0.02	0.04	0.04	0.05	0.08	176	8.20	20.50
Pirkanmaa	-70	4	7	11	10	9	-0.02	-0.04	-0.06	-0.06	-0.05	175	7.94	20.24
Päijät-Häme	129	4	-17	-36	-53	-66	-0.03	0.10	0.21	0.32	0.40	167	8.16	20.46
Kymenlaakso	237	4	-23	-43	-47	-48	-0.03	0.13	0.25	0.27	0.28	174	8.35	20.65
Etelä-Karjala	180	4	-7	-16	-25	-33	-0.03	0.04	0.10	0.15	0.19	172	8.31	20.61
Etelä-Savo	162	4	-3	-7	-13	-18	-0.03	0.02	0.05	0.08	0.12	154	8.62	20.92
Pohjois-Savo	113	4	-1	-7	-13	-19	-0.03	0.01	0.04	0.08	0.12	159	8.38	20.68
Pohjois-Karjala	231	4	-17	-34	-42	-50	-0.03	0.11	0.23	0.29	0.34	147	8.53	20.83
Keski-Suomi	118	4	-19	-35	-40	-46	-0.03	0.12	0.22	0.26	0.29	158	8.18	20.48
Etelä-Pohjanmaa	171	4	4	9	8	6	-0.03	-0.03	-0.06	-0.05	-0.04	150	8.83	21.13
Pohjanmaa	16	4	16	34	51	68	-0.03	-0.10	-0.20	-0.30	-0.41	168	8.30	20.60
Keski-Pohjanmaa	73	4	21	33	37	38	-0.03	-0.14	-0.21	-0.23	-0.25	156	9.12	21.42
Pohjois-Pohjanmaa	164	4	-9	-6	-4	-3	-0.03	0.06	0.04	0.03	0.02	158	8.13	20.43
Kainuu	103	4	-9	-19	-18	-17	-0.03	0.06	0.13	0.12	0.11	152	8.84	21.14
Lappi	64	4	18	35	47	59	-0.03	-0.11	-0.21	-0.29	-0.37	161	8.45	20.75
Kuntakoot:														
Maksimi	195	4	11	19	23	22	-0.02	0.07	0.14	0.16	0.16	204	8.54	20.84
Minimi	-69	4	-5	-8	-11	-14	-0.03	-0.03	-0.06	-0.08	-0.10	141	6.75	19.05
alle 6 000	195	4	-5	-8	-11	-14	-0.03	0.03	0.06	0.08	0.10	141	8.54	20.84
6000 - 10 000	139	4	5	10	16	19	-0.03	-0.03	-0.07	-0.10	-0.12	158	8.32	20.62
10 000-20 000	130	4	-0	-0	-2	-5	-0.03	0.00	0.00	0.01	0.03	162	8.36	20.66
20 000-40 000	115	4	-4	-8	-11	-14	-0.02	0.02	0.04	0.06	0.08	181	8.11	20.41
40 000-100 000	40	4	-4	-7	-6	-2	-0.02	0.02	0.04	0.03	0.01	178	8.09	20.39
yli 100 000	-69	4	11	19	23	22	-0.02	-0.05	-0.09	-0.11	-0.11	204	6.75	19.05

Yksityiskohtainen erittely nykyisen ja uuden rahoituksen muodostumisesta

Kuntiin jäävien tehtävien ja niiden rahoituksen osalta (sote-tehtävien siirron jälkeen)

- vuoden 2016 tasolla
- muutosta tarkastellaan ns. tasapainotilalla, jolla tarkoitetaan vuosikatteen riittävyttä poistoihin (käyttötalouden tulos)
- siirtyvät sote-tehtävät vaikuttavat kuntien kustannuksiin, jotka näkyvät toimintakatteissa (käyttökustannukset, netto) ja poistoissa
- siirtyvät sote-tehtävät vaikuttavat kuntien tuloihin, jotka näkyvät toimintakatteissa, verotuloissa ja valtionosuuksissa
- laskelman pohjana kustannusten osalta vuoden 2014 toteumatiedot, jotka viety vuoden tasoon ottamalla huomioon ennakolliset tilinpätökset vuodelta 2015 sekä peruspalvelujen valtionosuuksien laskennallisten kustannusten muutos vuonna 2016.
Em. laskennallisten kustannusten muutokset on huomioitu toimintakatteen muutoksena siten, että koko maan toimintakatteen muutokseksi edellisvuodesta muodostuu 1,5 %.
HUOM! Koko maan tasolla tasapainon muutos n. + 24 milj. euroa johtuu maakuntien osallistumisesta HYTE-kriteerin rahoitukseen

* = vuoden 2015 valtionosuusuudistuksen siirtymätasaus on poistettu nykyisestä tasapainosta, koska sitä ei makseta enää vuonna 2019

HUOM! Tässä ei ole huomiotu uutta siirtymätasausta, joka jää pysyväksi siten, että muutos rajataan enimmillään +/- 100 euroon asukasta kohden 5. vuoden jälkeen

			NYKYINEN RAHOITUS:										UUSI RAHOITUS:												MUUTOS:	
			Toimintakate + poistot ja arvonalent.	Kunnallisvero maksuunpano	Yhteisövero	Kiinteistö-vero	VOS VM	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	(poistetaan)* Vuoden 2015 vos-uud. siirtymä-tasaus, netto	NYKYINEN tasapaino		Toimintakate + poistot ja arvonalent.	Kunnallis-vero	Kiinteistö-vero	Yhteisövero	VOS VM	Sote-siirron, muutosraj. ml. kunta-valtio neutralisointi	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Verotus-kust. alenema (hyöty kunnille)	UUSI Tasapaino		Tasapainon MUUTOS pl. siirtymätasaus	
nrc	Alue	As.luku 31.12.2014	2,016							tasaus, netto	euroa	€/as										erotus	€/as.	euroa	€/as
	Koko maa	**5,442,837**	**30,855,035,368**	**18,822,196,440**	**1,319,925,345**	**1,671,971,121**	**8,942,257,971**	**-213,629,243**	**539,247,000**	23,692	**226,909,574**	**42**	**13,185,107,585**	**7,500,927,792**	**1,671,971,121**	**819,925,345**	**3,047,326,635**	**-0**	**-213,629,243**	**539,247,000**	**70,000,000**	**250,661,065**	**46**	**23,751,491**	**4**
5	Alajärvi	10,171	60,965,773	25,707,004	1,754,449	2,283,519	36,235,189	630,853	-116,000	-54,211	**5,583,453**	**549**	26,013,194	12,091,944	2,283,519	1,089,847	11,096,012	3,053,636	630,853	-116,000	117,561	**4,234,178**	**416**	**-1,349,276**	**-133**
9	Alavieska	2,687	15,763,285	7,068,808	231,361	492,958	9,518,916	-670,825	-52,000	-14,322	**840,255**	**313**	5,468,629	3,219,981	492,958	143,719	3,233,468	99,664	-670,825	-52,000	31,243	**1,029,579**	**383**	**189,323**	**70**
10	Alavus	12,103	73,209,452	30,501,447	1,919,098	2,634,958	39,968,121	-1,256,521	1,301,000	-64,509	**1,923,160**	**159**	27,440,742	13,807,457	2,634,958	1,192,126	11,735,180	437,205	-1,256,521	1,301,000	140,808	**2,551,471**	**211**	**628,310**	**52**
16	Asikkala	8,374	44,433,909	26,228,286	1,244,364	2,637,540	18,387,495	-978,555	-141,000	-44,633	**2,988,854**	**357**	15,115,463	11,261,086	2,637,540	772,987	4,018,217	-7,915	-978,555	-141,000	102,643	**2,549,539**	**304**	**-439,315**	**-52**
18	Askola	5,064	26,647,144	16,479,293	747,529	1,057,004	7,482,343	-432,662	351,000	-26,991	**-935,646**	**-185**	11,943,804	6,804,713	1,057,004	464,358	4,239,474	-836,498	-432,662	351,000	63,329	**-233,087**	**-46**	**702,559**	**139**
19	Aura	3,982	19,819,476	13,398,385	347,295	745,786	7,002,382	-1,006,631	-42,000	-21,224	**646,965**	**162**	8,278,520	6,131,584	745,786	215,737	3,877,929	-444,941	-1,006,631	-42,000	48,935	**1,247,878**	**313**	**600,913**	**151**
20	Akaa	17,052	92,000,908	55,559,059	1,395,465	3,461,356	33,997,842	-2,935,171	-178,000	-90,887	**-609,470**	**-36**	37,042,334	24,623,683	3,461,356	866,850	13,532,907	-1,600,077	-2,935,171	-178,000	208,919	**938,133**	**55**	**1,547,602**	**91**
46	Enonkoski	1,503	9,597,838	3,874,670	468,077	428,018	5,638,391	-423,408	140,000	-111,730	**639,640**	**426**	3,539,215	1,722,178	428,018	290,765	1,481,911	263,889	-423,408	140,000	17,811	**381,950**	**254**	**-257,690**	**-171**
47	Enontekiö	1,890	15,019,110	4,993,393	284,318	840,776	8,881,812	-16,737	243,000	-10,074	**217,525**	**115**	6,791,731	2,243,966	840,776	176,616	3,411,988	-10,571	-16,737	243,000	22,238	**119,545**	**63**	**-97,980**	**-52**
49	Espoo	265,543	1,494,644,175	1,172,171,917	104,006,947	99,402,953	81,839,242	-24,367,225	46,167,000	-1,415,344	**-14,007,997**	**-53**	793,355,047	380,258,514	99,402,953	64,608,148	166,024,234	44,839,491	-24,367,225	46,167,000	3,861,992	**-12,559,940**	**-47**	**1,448,058**	**5**
50	Eura	12,314	69,892,413	40,768,328	1,838,801	3,122,324	25,701,711	-1,387,370	-146,000	-65,634	**71,014**	**6**	27,426,067	17,128,326	3,122,324	1,142,246	6,961,579	511,992	-1,387,370	-146,000	154,177	**61,207**	**5**	**-9,807**	**-1**
51	Eurajoki	5,954	41,153,074	17,990,392	1,308,405	17,733,405	9,164,608	-610,040	1,288,000	2,754,422	**2,967,273**	**498**	20,349,314	6,000,137	17,733,405	812,769	2,439,062	-1,499,896	-610,040	1,288,000	78,870	**5,892,993**	**990**	**2,925,720**	**491**
52	Evijärvi	2,651	16,426,383	7,306,763	784,465	722,394	8,049,907	-11,246	49,000	-659,323	**1,134,223**	**428**	5,540,052	3,333,513	722,394	487,302	2,065,686	44,099	-11,246	49,000	31,744	**1,182,441**	**446**	**48,217**	**18**
61	Forssa	17,521	98,892,669	53,105,022	2,737,827	5,373,787	41,213,470	205,977	-301,000	-93,387	**3,535,800**	**202**	39,750,328	21,617,410	5,373,787	1,700,712	7,054,078	3,682,858	205,977	-301,000	215,585	**-200,921**	**-11**	**-3,736,722**	**-213**
69	Haapajärvi	7,479	45,287,998	20,579,082	1,212,283	1,893,717	23,548,046	64,054	1,167,000	-39,863	**3,216,047**	**430**	17,553,372	9,641,710	1,893,717	753,059	8,721,293	-525,329	64,054	1,167,000	88,020	**4,250,152**	**568**	**1,034,104**	**138**
71	Haapavesi	7,175	44,206,793	19,573,631	998,637	1,500,941	22,993,263	-178,570	570,000	-302,160	**1,553,269**	**216**	18,713,424	9,146,200	1,500,941	620,344	9,022,640	130,239	-178,570	570,000	84,228	**2,182,598**	**304**	**629,329**	**88**
72	Hailuoto	997	6,660,798	3,141,504	81,434	325,215	3,548,329	-201,125	51,000	-5,314	**290,873**	**292**	2,705,305	1,271,032	325,215	50,586	1,542,191	13,432	-201,125	51,000	12,229	**359,255**	**360**	**68,382**	**69**
74	Halsua	1,222	7,768,421	3,243,342	389,710	323,868	4,214,239	-269,960	-48,000	-6,513	**91,291**	**75**	2,956,784	1,480,965	323,868	242,084	1,073,468	207,257	-269,960	-48,000	14,566	**67,464**	**55**	**-23,827**	**-19**
75	Hamina	21,061	118,448,097	74,210,409	3,669,973	6,653,822	39,681,918	-2,735,727	3,595,000	-112,255	**6,739,553**	**320**	43,362,121	32,128,133	6,653,822	2,279,753	8,353,115	-701,502	-2,735,727	3,595,000	266,713	**6,477,187**	**308**	**-262,367**	**-12**
77	Hankasalmi	5,307	33,587,197	13,902,586	610,755	1,324,205	20,087,282	-225,185	162,000	-28,286	**2,302,732**	**434**	12,164,736	6,541,466	1,324,205	379,396	4,865,451	825,716	-225,185	162,000	61,372	**1,769,684**	**333**	**-533,048**	**-100**
78	Hanko	9,021	55,520,484	35,832,573	1,858,155	2,634,011	13,820,483	-977,033	1,437,000	-48,082	**-867,214**	**-96**	21,309,360	16,184,493	2,634,011	1,154,268	3,448,487	-2,565,589	-977,033	1,437,000	118,148	**124,425**	**14**	**991,639**	**110**
79	Harjavalta	7,366	43,847,021	24,329,538	4,467,706	1,807,147	12,890,523	-800,584	-87,000	838,527	**-2,078,218**	**-282**	15,273,142	9,633,963	1,807,147	2,775,297	1,225,542	-928,040	-800,584	-87,000	97,750	**-1,549,067**	**-210**	**529,151**	**72**
81	Hartola	3,071	18,007,902	7,822,103	1,072,759	1,344,646	9,492,182	-594,170	-109,000	-16,368	**1,036,987**	**338**	5,317,388	3,589,213	1,344,646	666,388	1,348,694	4,321	-594,170	-109,000	36,338	**969,042**	**316**	**-67,946**	**-22**
82	Hattula	9,738	45,526,105	33,595,456	986,658	2,181,758	12,242,269	-2,403,841	-112,000	301,860	**662,335**	**68**	19,985,900	13,524,782	2,181,758	612,902	6,227,418	472,934	-2,403,841	-112,000	123,195	**641,248**	**66**	**-21,087**	**-2**
86	Hausjärvi	8,815	44,079,637	30,562,151	907,448	1,686,283	14,919,228	-1,552,104	-498,000	-46,984	**1,992,353**	**226**	17,894,990	13,690,795	1,686,283	563,698	7,041,603	-478,721	-1,552,104	-498,000	109,845	**2,668,410**	**303**	**676,057**	**77**
90	Heinävesi	3,638	26,219,293	9,026,355	1,755,422	1,244,474	14,258,514	-306,187	612,000	-19,391	**390,675**	**107**	7,866,584	3,933,064	1,244,474	1,090,452	2,127,809	-154,689	-306,187	612,000	43,673	**724,011**	**199**	**333,336**	**92**
91	Helsinki	620,715	3,617,570,632	2,525,401,261	349,668,090	222,294,858	314,368,836	-2,655,010	84,064,000	-3,308,411	**-121,120,186**	**-195**	1,652,523,867	873,083,579	222,294,858	217,210,565	170,070,380	81,618	-2,655,010	84,064,000	8,720,900	**-79,652,978**	**-128**	**41,467,208**	**67**
92	Vantaa	210,803	1,147,919,023	800,121,667	56,662,094	75,037,632	171,760,559	14,200,184	47,958,000	-1,178,296	**18,999,408**	**90**	556,052,382	292,289,474	75,037,632	35,197,966	132,837,870	-14,445,010	14,200,184	47,958,000	2,841,832	**29,865,565**	**142**	**10,866,157**	**52**
97	Hirvensalmi	2,326	14,272,879	5,603,781	704,903	1,148,075	7,617,723	-504,056	345,000	17,243	**625,303**	**269**	5,597,591	2,218,203	1,148,075	437,879	1,053,669	679,359	-504,056	345,000	27,588	**-191,873**	**-82**	**-817,176**	**-351**
98	**Hollola**	23,996	128,226,454	84,197,766	2,296,266	5,348,072	40,724,286	-5,165,781	2,083,000	-21,410	**1,278,563**	**53**	56,085,377	36,395,858	5,348,072	1,426,419	16,946,853	89,982	-5,165,781	2,083,000	301,838	**1,340,863**	**56**	**62,300**	**3**
99	Honkajoki	1,788	10,060,478	4,734,828	701,339	492,422	4,889,033	-504,177	-45,000	-9,530	**217,497**	**122**	3,590,854	2,177,967	492,422	435,665	1,275,830	-76,983	-504,177	-45,000	21,616	**186,486**	**104**	**-31,010**	**-17**
##	Huittinen	10,487	57,137,326	29,893,418	1,472,931	2,075,142	26,016,702	-59,948	-120,000	807,384	**1,333,536**	**127**	21,795,196	12,708,956	2,075,142	914,971	6,533,302	764,144	-59,948	-120,000	126,193	**1,147,564**	**109**	**-185,972**	**-18**
##	Humppila	2,440	13,491,861	6,819,123	350,230	510,365	6,768,934	-557,915	-9,000	360,845	**29,031**	**12**	5,341,899	3,108,890	510,365	217,560	2,118,748	20,564	-557,915	-9,000	28,895	**96,207**	**39**	**67,176**	**28**
##	Hyrynsalmi	2,490	17,941,354	6,788,509	605,767	826,520	10,618,790	-553,522	-32,000	-10,942	**323,653**	**130**	6,255,199	3,139,702	826,520	376,297	2,313,522	389,515	-553,522	-32,000	29,553	**234,388**	**94**	**-89,265**	**-36**
##	Hyvinkää	46,366	250,250,045	172,483,895	9,443,197	13,233,801	56,744,143	-4,208,894	-954,000	-247,131	**-3,260,772**	**-70**	101,735,985	67,650,130	13,233,801	5,866,026	16,675,630	-1,132,967	-4,208,894	-954,000	610,859	**-3,995,400**	**-86**	**-734,628**	**-16**
##	Hämeenkyrö	10,610	59,123,268	33,290,775	1,116,580	2,278,800	23,602,436	-1,352,942	41,000	412,471	**-559,090**	**-53**	26,046,930	14,539,446	2,278,800	693,609	8,266,053	670,400	-1,352,942	41,000	129,126	**-781,438**	**-74**	**-222,347**	**-21**
##	Hämeenlinna	67,976	372,438,483	243,319,955	11,461,084	24,127,551	104,865,869	-14,107,787	4,280,000	-362,312	**1,870,501**	**28**	146,335,868	101,613,933	24,127,551	7,119,519	23,149,471	-669,985	-14,107,787	4,280,000	869,879	**46,713**	**1**	**-1,823,787**	**-27**
##	Heinola	19,695	113,565,606	64,383,470	2,560,233	6,283,963	43,322,831	-2,895,052	2,723,000	-104,974	**2,917,813**	**148**	41,989,649	27,105,869	6,283,963	1,590,393	6,083,270	1,246,442	-2,895,052	2,723,000	244,914	**393,150**	**20**	**-2,524,663**	**-128**
##	Ii	9,666	58,509,696	26,986,042	1,152,442	3,539,071	28,199,131	-768,664	-408,000	423,793	**-233,466**	**-24**	26,639,750	11,999,682	3,539,071	715,887	13,100,187	-892,371	-768,664	-408,000	114,749	**760,791**	**79**	**994,257**	**103**
##	Iisalmi	22,115	123,718,678	67,490,659	3,813,074	5,785,064	50,415,284	-2,035,348	1,724,000	-3,122,576	**6,596,631**	**298**	48,146,985	28,493,815	5,785,064	2,368,646	11,196,203	4,215,269	-2,035,348	1,724,000	273,384	**3,874,047**	**175**	**-2,722,584**	**-123**
##	Iitti	6,950	38,535,042	20,355,329	1,052,031	2,478,538	16,133,301	-432,208	-49,000	137,597	**865,352**	**125**	13,973,270	8,456,853	2,478,538	653,512	3,820,185	-169,341	-432,208	-49,000	84,419	**869,689**	**125**	**4,336**	**1**
##	Ikaalinen	7,298	43,423,761	21,490,747	1,298,274	2,946,411	18,985,327	-254,499	100,000	558,173	**584,325**	**80**	17,013,144	9,587,495	2,946,411	806,476	4,310,470	-159,061	-254,499	100,000	87,825	**411,972**	**56**	**-172,353**	**-24**
##	Ilmajoki	12,181	67,143,094	35,768,035	972,319	2,148,029	29,419,605	-1,020,618	-381,000	-64,925	**-171,799**	**-14**	29,843,114	14,845,271	2,148,029	603,996	11,407,651	1,766,852	-1,020,618	-381,000	147,358	**-325,575**	**-27**	**-153,776**	**-13**
##	Ilomantsi	5,504	40,705,221	14,629,048	2,560,706	1,325,891	22,777,389	-233,508	409,000	-29,336	**792,642**	**144**	14,981,819	6,349,534	1,325,891	1,590,687	3,899,901	1,640,769	-233,508	409,000	67,033	**67,488**	**12**	**-725,153**	**-132**
##	Inari	6,814	47,865,228	19,357,913	1,862,472	4,253,838	24,233,456	-493,263	1,398,000	-36,319	**2,783,507**	**408**	20,285,761	7,199,910	4,253,838	1,156,950	9,920,555	-133,166	-493,263	1,398,000	84,511	**3,101,573**	**455**	**318,066**	**47**
##	Inkoo	5,560	30,999,936	21,734,939	1,140,903	3,154,107	7,021,866	-1,311,990	-143,000	-29,635	**626,523**	**113**	15,178,813	9,194,871	3,154,107	708,718	3,594,331	522,441	-1,311,990	-143,000	73,548	**614,214**	**110**	**-12,310**	**-2**
##	Isojoki	2,198	14,064,582	5,577,208	477,280	411,291	8,964,634	-514,423	-2,000	-11,715	**861,123**	**392**	4,330,201	2,625,776	411,291	296,482	1,914,658	419,693	-514,423	-2,000	25,579	**846,855**	**385**	**-14,268**	**-6**
##	Isokyrö	4,842	27,033,734	14,553,079	456,009	879,470	13,267,937	-396,502	-39,000	-25,808	**1,713,067**	**354**	11,351,112	6,582,358	879,470	283,268	4,030,575	1,264,217	-396,502	-39,000	58,064	**1,311,338**	**271**	**-401,729**	**-83**
##	Imatra	28,037	154,259,302	96,795,657	3,375,200	9,398,383	56,175,489	-2,283,890	-451,000	-149,437	**8,899,974**	**317**	64,387,363	39,040,311	9,398,383	2,096,643	6,466,479	10,526,816	-2,283,890	-451,000	356,917	**763,295**	**27**	**-8,136,679**	**-290**
##	Janakkala	16,840	87,211,899	58,222,514	1,982,416	3,648,476	27,467,777	-2,758,226	-405,000	-89,757	**1,035,814**	**62**	34,661,226	24,375,422	3,648,476	1,231,458	10,589,548	-330,360	-2,758,226	-405,000	211,850	**1,901,943**	**113**	**866,129**	**51**
##	Joensuu	75,041	398,838,462	226,081,121	14,819,089	20,647,778	144,678,350	-4,822,890	4,124,000	-1,409,023	**8,098,008**	**108**	157,277,382	95,279,661	20,647,778	9,205,480	35,825,265	606,268	-4,822,890	4,124,000	919,570	**4,507,750**	**60**	**-3,590,258**	**-48**
##	Jokioinen	5,516	27,509,138	17,884,016	719,006	844,642	11,008,686	-1,228,562	-127,000	-29,400	**1,621,050**	**294**	12,079,050	7,521,172	844,642	446,640	3,930,683	1,349,452	-1,228,562	-127,000	68,545	**726,521**	**132**	**-894,529**	**-162**
##	Joroinen	5,178	29,293,681	14,976,641	1,127,104	1,173,664	13,194,611	-461,143	-178,000	-191,209	**730,406**	**141**	12,037,290	6,225,297	1,173,664	700,147	3,288,314	1,359,728	-461,143	-178,000	62,959	**133,675**	**26**	**-596,731**	**-115**
##	Joutsa	4,782	27,783,865	12,616,394	1,073,484	1,678,090	15,979,977	-183,025	88,000	-25,488	**3,494,543**	**731**	9,704,610	5,581,682	1,678,090	666,838	2,797,532	1,528,199	-183,025	88,000	56,541	**2,509,247**	**525**	**-985,296**	**-206**

		NYKYINEN RAHOITUS:							(poistetaan)*			UUSI RAHOITUS:												MUUTOS:	
	As.luku 31.12.2014	Toimintakate + poistot ja arvonalent. 2,016	Kunnallisvero maksuunpano 2,016	Yhteisövero 2,016	Kiinteistö-vero 2,016	VOS VM 2,016	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Vuoden 2015 vos-uud. siirtymä-tasaus, netto	NYKYINEN tasapaino euroa	€/as	Toimintakate + poistot ja arvonalent.	Kunnallis-vero	Kiinteistö-vero	Yhteisövero	VOS VM	Sote-siirron, muutosraj. ml. kunta-valtio neutralisointi	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Verotus-kust. alenema (hyöty kunnille)	UUSI Tasapaino erotus	€/as.	Tasapainon MUUTOS pl. siirtymätasaus euroa	€/as
nrc Alue																									
Koko maa	**5,442,837**	**30,855,035,368**	**18,822,196,440**	**1,319,925,345**	**1,671,971,121**	**8,942,257,971**	**-213,629,243**	**539,247,000**	23,692	**226,909,574**	**42**	**13,185,107,585**	**7,500,927,792**	**1,671,971,121**	**819,925,345**	**3,047,326,635**	**-0**	**-213,629,243**	**539,247,000**	**70,000,000**	**250,661,065**	**46**	**23,751,491**	**4**
## Juankoski	4,882	31,562,350	14,183,288	560,230	1,353,236	15,994,655	-503,350	697,000	-678,013	**1,400,720**	**287**	9,521,670	6,440,104	1,353,236	348,009	2,756,878	-195,887	-503,350	697,000	58,072	**1,432,393**	**293**	**31,673**	**6**
## Juuka	5,140	35,187,251	12,544,821	1,455,363	1,240,355	21,087,139	-402,056	768,000	-27,396	**1,533,767**	**298**	10,744,560	5,459,507	1,240,355	904,058	3,692,321	189,932	-402,056	768,000	60,304	**1,167,860**	**227**	**-365,907**	**-71**
## Juupajoki	2,033	11,107,295	6,094,555	649,039	546,071	5,027,365	-553,743	25,000	233,151	**447,841**	**220**	4,210,297	2,669,781	546,071	403,177	1,362,144	46,806	-553,743	25,000	24,861	**313,801**	**154**	**-134,040**	**-66**
## Juva	6,616	40,063,509	16,347,117	1,918,883	1,501,554	22,022,423	-809,090	415,000	-1,033,153	**2,365,532**	**358**	14,288,462	6,602,844	1,501,554	1,191,992	4,042,096	2,463,798	-809,090	415,000	78,725	**1,198,457**	**181**	**-1,167,074**	**-176**
## Jyväskylä	135,780	687,495,220	434,450,951	18,392,139	47,302,996	201,056,698	-26,181,022	16,917,000	-723,707	**5,167,248**	**38**	293,570,876	175,150,352	47,302,996	11,425,026	69,521,220	-3,051,826	-26,181,022	16,917,000	1,690,294	**-796,837**	**-6**	**-5,964,085**	**-44**
## Jämijärvi	1,997	11,737,657	5,141,105	238,247	396,946	6,252,634	-523,999	-35,000	196,444	**-464,168**	**-232**	4,531,334	2,359,538	396,946	147,997	1,725,333	-7,916	-523,999	-35,000	23,237	**-445,200**	**-223**	**18,969**	**9**
## Jämsä	21,808	128,882,259	75,058,717	7,729,439	6,083,535	47,877,380	-2,636,127	1,215,000	-1,222,833	**7,668,518**	**352**	47,172,070	32,465,849	6,083,535	4,801,455	7,566,759	2,403,130	-2,636,127	1,215,000	276,683	**5,004,214**	**229**	**-2,664,304**	**-122**
## Järvenpää	40,390	209,776,106	161,577,343	3,648,207	12,542,913	28,608,322	-1,916,278	514,000	-215,279	**-4,586,319**	**-114**	89,731,711	62,995,966	12,542,913	2,266,232	17,220,513	-5,294,295	-1,916,278	514,000	536,235	**-866,424**	**-21**	**3,719,894**	**92**
## Kaarina	32,148	163,872,920	121,207,847	3,576,828	6,644,823	33,610,273	-3,318,539	1,435,000	830,154	**-1,546,842**	**-48**	70,580,765	45,421,197	6,644,823	2,221,892	17,172,260	-69,757	-3,318,539	1,435,000	422,941	**-650,947**	**-20**	**895,895**	**28**
## Kaavi	3,214	21,877,635	7,661,217	721,018	1,090,451	13,546,372	-659,199	382,000	-17,131	**881,355**	**274**	7,112,248	3,470,399	1,090,451	447,890	2,678,710	547,602	-659,199	382,000	37,223	**882,828**	**275**	**1,473**	**0**
## Kajaani	37,791	247,455,040	125,048,674	4,403,937	10,039,568	78,615,087	25,959,006	5,881,000	-1,468,735	**3,960,967**	**105**	121,131,435	54,364,545	10,039,568	2,735,685	22,692,848	1,168,457	25,959,006	5,881,000	468,285	**2,177,959**	**58**	**-1,783,009**	**-47**
## Kalajoki	12,632	66,591,766	33,514,008	2,333,731	3,080,660	31,827,239	-1,185,923	373,000	-67,329	**3,418,278**	**271**	31,395,325	13,709,633	3,080,660	1,449,692	11,778,096	3,455,635	-1,185,923	373,000	150,804	**1,416,273**	**112**	**-2,002,005**	**-158**
## Kangasala	30,471	155,232,722	113,336,676	3,011,774	6,950,217	43,334,655	-5,018,449	1,525,000	-162,410	**8,069,562**	**265**	73,992,147	48,879,101	6,950,217	1,870,886	20,783,004	3,949,814	-5,018,449	1,525,000	388,104	**5,335,530**	**175**	**-2,734,032**	**-90**
## Kangasniemi	5,693	37,358,126	14,236,682	2,181,808	1,765,420	20,296,360	-710,585	205,000	407,400	**209,160**	**37**	13,245,514	5,863,755	1,765,420	1,355,319	2,919,853	1,111,591	-710,585	205,000	68,121	**-667,040**	**-117**	**-876,200**	**-154**
## Kankaanpää	11,883	67,697,707	36,408,064	1,964,205	3,209,994	26,769,519	84,699	909,000	-63,336	**1,711,110**	**144**	27,785,919	16,410,712	3,209,994	1,220,146	7,257,377	-179,156	84,699	909,000	144,340	**1,271,194**	**107**	**-439,916**	**-37**
## Kannonkoski	1,475	10,097,693	3,444,309	434,430	438,582	6,758,045	-345,846	29,000	377,744	**283,083**	**192**	2,911,710	1,537,339	438,582	269,864	1,407,801	-105,196	-345,846	29,000	17,214	**337,049**	**229**	**53,966**	**37**
## Kannus	5,643	30,569,981	16,168,085	939,881	1,302,354	13,440,302	-330,698	10,000	-30,077	**990,020**	**175**	12,251,543	6,853,561	1,302,354	583,845	5,300,306	-103,619	-330,698	10,000	68,228	**1,432,434**	**254**	**442,414**	**78**
## Karijoki	1,409	8,178,958	3,711,210	228,799	231,961	5,053,225	-393,928	-11,000	-7,510	**648,819**	**460**	2,637,100	1,763,382	231,961	142,128	798,440	475,617	-393,928	-11,000	16,539	**386,038**	**274**	**-262,781**	**-187**
## Karkkila	8,977	47,020,275	29,525,605	988,251	2,277,609	18,467,048	-1,018,254	-315,000	-47,847	**2,952,832**	**329**	16,653,660	12,647,647	2,277,609	613,892	6,243,584	-426,115	-1,018,254	-315,000	111,229	**3,480,932**	**388**	**528,101**	**59**
## Karstula	4,286	26,438,840	10,490,124	997,417	954,139	15,381,848	-159,151	96,000	1,123,272	**198,266**	**46**	9,770,241	4,323,193	954,139	619,586	3,523,455	373,744	-159,151	96,000	50,633	**11,359**	**3**	**-186,906**	**-44**
## Karvia	2,491	14,787,101	5,598,349	517,646	407,952	8,855,604	-591,896	415,000	412,876	**2,679**	**1**	5,619,335	2,288,822	407,952	321,557	2,060,707	449,660	-591,896	415,000	28,883	**-238,649**	**-96**	**-241,328**	**-97**
## Kaskinen	1,324	8,595,247	5,014,313	857,736	619,560	2,034,481	-223,102	-28,000	-78,697	**-241,562**	**-182**	3,517,126	2,254,306	619,560	532,818	80,844	-14,119	-223,102	-28,000	17,615	**-277,204**	**-209**	**-35,642**	**-27**
## Kauhajoki	14,007	86,940,021	39,538,910	3,009,119	3,416,461	39,866,158	-837,799	4,326,000	-74,657	**2,453,486**	**175**	33,436,657	18,537,478	3,416,461	1,869,237	10,569,002	-979,477	-837,799	4,326,000	167,087	**3,631,332**	**259**	**1,177,846**	**84**
## Kauhava	16,908	100,584,096	50,275,100	3,057,185	4,001,355	49,379,058	-653,494	122,000	-90,120	**5,687,228**	**336**	39,482,927	23,132,980	4,001,355	1,899,095	13,048,341	2,965,848	-653,494	122,000	203,706	**5,236,903**	**310**	**-450,324**	**-27**
## Kauniainen	9,357	60,967,780	55,307,327	1,217,675	3,975,613	-1,321,732	1,554,250	397,000	551,256	**-388,903**	**-42**	34,737,230	14,251,179	3,975,613	756,409	3,330,543	7,712,266	1,554,250	397,000	153,608	**-2,606,362**	**-279**	**-2,217,458**	**-237**
## Kaustinen	4,283	23,602,763	12,677,746	1,209,277	900,546	9,252,464	613,825	-303,000	-338,244	**1,086,340**	**254**	9,522,755	5,758,905	900,546	751,192	3,593,229	-272,518	613,825	-303,000	52,082	**1,571,506**	**367**	**485,166**	**113**
## Keitele	2,398	15,060,254	5,960,124	756,197	528,994	8,220,778	-478,070	267,000	220,937	**-26,168**	**-11**	5,602,528	2,367,529	528,994	469,743	1,501,387	624,482	-478,070	267,000	28,727	**-292,736**	**-122**	**-266,569**	**-111**
## Kemi	21,929	134,917,091	76,477,828	5,271,241	6,658,237	46,572,631	340,777	-490,000	-116,882	**30,503**	**1**	49,899,829	33,614,192	6,658,237	3,274,446	7,883,004	-1,713,043	340,777	-490,000	278,069	**-54,147**	**-2**	**-84,650**	**-4**
## Keminmaa	8,469	47,694,790	31,123,174	623,130	3,826,063	14,161,444	-606,748	303,000	-45,140	**1,780,413**	**210**	19,238,906	13,617,047	3,826,063	387,082	5,192,023	-1,234,435	-606,748	303,000	107,356	**2,352,483**	**278**	**572,070**	**68**
## Kempele	16,889	86,116,278	58,358,547	2,235,745	3,071,579	25,421,471	-1,530,117	-684,000	-90,018	**846,966**	**50**	45,608,770	24,272,386	3,071,579	1,388,824	17,641,146	1,559,254	-1,530,117	-684,000	212,110	**322,411**	**19**	**-524,555**	**-31**
## Kerava	35,317	170,451,078	136,389,140	8,688,225	9,733,313	27,802,114	-4,360,250	1,909,000	-188,240	**9,898,705**	**280**	74,876,015	51,034,056	9,733,313	5,397,045	14,879,631	4,236,596	-4,360,250	1,909,000	472,679	**8,426,056**	**239**	**-1,472,649**	**-42**
## Keuruu	10,177	61,457,499	30,437,244	1,952,519	2,551,046	27,685,196	-436,987	555,000	-48,627	**1,335,146**	**131**	24,111,255	12,882,650	2,551,046	1,212,887	5,258,199	1,488,530	-436,987	555,000	124,394	**-475,536**	**-47**	**-1,810,682**	**-178**
## Kihniö	2,080	13,117,110	5,295,963	504,466	503,385	7,045,595	-548,063	-56,000	-160,810	**-210,955**	**-101**	4,508,097	2,432,215	503,385	313,370	1,624,347	23,767	-548,063	-56,000	24,321	**-190,755**	**-92**	**20,200**	**10**
## Kinnula	1,766	11,536,163	3,859,500	436,001	364,771	7,093,151	73,230	105,000	466,671	**-71,181**	**-40**	4,700,480	1,646,901	364,771	270,840	2,153,470	27,453	73,230	105,000	20,316	**-38,500**	**-22**	**32,681**	**19**
## Kirkkonummi	38,220	203,823,089	163,415,516	5,591,281	9,747,208	27,445,376	-4,002,539	-1,262,000	-203,713	**-2,684,535**	**-70**	106,437,206	61,988,426	9,747,208	3,473,252	29,582,727	3,208,760	-4,002,539	-1,262,000	524,504	**-3,176,868**	**-83**	**-492,334**	**-13**
## Kitee	10,986	66,168,733	31,391,338	1,953,219	3,097,727	38,457,054	-1,423,370	735,000	-58,555	**8,100,791**	**737**	22,621,805	14,632,067	3,097,727	1,213,321	7,233,414	2,814,341	-1,423,370	735,000	130,310	**5,811,005**	**529**	**-2,289,786**	**-208**
## Kittilä	6,470	48,509,052	19,256,586	2,859,787	5,881,696	21,470,317	31,879	2,269,000	-1,024,189	**4,284,403**	**662**	20,046,488	8,050,346	5,881,696	1,776,473	9,814,179	-1,859,603	31,879	2,269,000	80,624	**5,998,106**	**927**	**1,713,703**	**265**
## Kiuruvesi	8,752	56,368,667	21,761,690	1,534,215	1,659,326	32,051,863	-827,640	1,511,000	-46,648	**1,368,435**	**156**	21,527,435	9,469,820	1,659,326	953,040	7,574,737	1,594,991	-827,640	1,511,000	102,182	**510,021**	**58**	**-858,414**	**-98**
## Kivijärvi	1,244	8,764,961	2,727,417	466,126	383,279	5,839,958	-339,050	5,000	405,663	**-87,894**	**-71**	2,809,361	1,217,898	383,279	289,553	1,243,939	-39,505	-339,050	5,000	14,402	**-33,846**	**-27**	**54,049**	**43**
## Kokemäki	7,702	44,882,663	23,727,815	1,338,044	2,321,444	19,375,562	-876,441	61,000	-41,052	**1,105,813**	**144**	15,677,307	10,535,428	2,321,444	831,180	3,865,429	-33,793	-876,441	61,000	93,741	**1,120,681**	**146**	**14,868**	**2**
## Kokkola	47,278	272,706,540	159,149,737	11,090,289	14,375,047	90,210,017	-3,559,623	-1,609,000	-251,992	**-2,798,082**	**-59**	118,454,461	71,362,846	14,375,047	6,889,184	33,405,500	-4,071,007	-3,559,623	-1,609,000	592,300	**-1,069,214**	**-23**	**1,728,868**	**37**
## Kolari	3,840	25,571,343	10,441,003	540,322	3,271,883	14,253,389	-321,585	-133,000	-20,467	**2,501,136**	**651**	10,220,715	4,311,103	3,271,883	335,643	4,196,632	179,594	-321,585	-133,000	46,087	**1,665,642**	**434**	**-835,494**	**-218**
## Konnevesi	2,831	17,977,503	7,499,616	587,620	770,598	9,653,284	-227,760	236,000	564,018	**-22,163**	**-8**	6,806,568	3,414,707	770,598	365,024	2,017,414	17,888	-227,760	236,000	33,229	**-179,468**	**-63**	**-157,305**	**-56**
## Kontiolahti	14,681	71,236,509	45,726,337	1,698,725	2,587,685	25,431,796	-1,802,735	-316,000	-78,250	**2,167,549**	**148**	33,708,314	19,162,734	2,587,685	1,055,232	15,804,505	-8,602	-1,802,735	-316,000	179,499	**2,954,005**	**201**	**786,456**	**54**
## Korsnäs	2,219	13,362,739	5,586,233	758,558	698,674	7,432,355	-576,639	-15,000	-11,827	**533,270**	**240**	5,259,641	2,502,743	698,674	471,209	2,139,935	239,818	-576,639	-15,000	26,490	**227,591**	**103**	**-305,680**	**-138**
## Koski tl	2,438	14,222,069	6,030,197	336,128	472,849	7,161,616	343,225	53,000	22,859	**152,087**	**62**	5,914,899	2,387,565	472,849	208,800	1,886,386	373,796	343,225	53,000	28,731	**-160,549**	**-66**	**-312,636**	**-128**
## Kotka	54,518	321,631,188	191,653,077	6,752,286	15,301,466	109,474,957	-4,391,865	8,872,000	-9,002,476	**15,033,210**	**276**	114,080,412	79,873,892	15,301,466	4,194,457	22,832,293	-1,392,251	-4,391,865	8,872,000	693,237	**11,902,818**	**218**	**-3,130,392**	**-57**
## Kouvola	86,453	518,345,916	301,359,376	15,116,902	28,720,237	161,473,911	13,095,480	15,429,000	-460,794	**17,309,784**	**200**	217,181,396	128,221,582	28,720,237	9,390,479	31,613,090	2,406,805	13,095,480	15,429,000	1,094,408	**12,789,685**	**148**	**-4,520,099**	**-52**
## Kristiinankaup.	6,845	41,144,279	21,032,432	1,091,601	2,070,632	20,300,346	701,353	-563,000	-36,484	**3,525,568**	**515**	14,733,221	9,540,680	2,070,632	678,092	4,385,669	1,002,443	701,353	-563,000	82,899	**3,165,548**	**462**	**-360,021**	**-53**
## Kruunupyy	6,662	39,210,229	19,096,156	1,753,398	1,514,845	16,604,903	-145,735	-339,000	59,897	**-785,559**	**-118**	16,519,107	8,260,655	1,514,845	1,089,195	6,815,654	-506,859	-145,735	-339,000	81,260	**250,907**	**38**	**1,036,466**	**156**
## Kuhmo	8,950	61,804,119	25,390,077	2,367,252	2,138,457	32,991,416	-462,723	543,000	250,701	**912,658**	**102**	24,116,323	11,513,084	2,138,457	1,470,515	8,899,606	767,807	-462,723	543,000	107,554	**860,977**	**96**	**-51,681**	**-6**
## Kuhmoinen	2,374	16,694,001	6,198,936	745,223	1,355,136	9,597,758	-294,866	74,000	476,792	**505,393**	**213**	6,429,912	2,690,767	1,355,136	462,926	856,394	932,119	-294,866	74,000	28,245	**-325,191**	**-137**	**-830,584**	**-350**
## Kuopio	111,289	625,213,113	373,144,633	17,344,003	37,003,344	188,203,338	-6,766,636	7,473,000	-4,149,083	**-4,662,348**	**-42**	249,019,555	156,321,355	37,003,344	10,773,933	45,526,913	-6,156,414	-6,766,636	7,473,000	1,397,116	**-3,446,944**	**-31**	**1,215,404**	**11**
## Kuortane	3,727	23,685,500	10,095,048	528,625	844,148	12,914,497	403,172	28,000	-19,865	**1,147,855**	**308**	9,423,209	4,463,490	844,148	328,377	3,034,106	1,012,687	403,172	28,000	44,033	**734,804**	**197**	**-413,052**	**-111**
## Kurikka	**22,073**	136,884,241	58,781,323	2,972,102	4,407,574	62,467,154	-3,224,225	18,264,000	-637,889	**7,421,576**	**336**	57,282,187	24,177,467	4,407,574	1,846,242	16,473,135	2,263,521	-3,224,225	18,264,000	263,060	**7,188,587**	**326**	**-232,990**	**-11**
## Kustavi	892	6,357,347	2,498,178	127,892	1,396,294	2,656,065	-207,006	-20,000	57,858	**36,217**	**41**	2,183,327	957,154	1,396,294	79,445	300,540	-336,212	-207,006	-20,000	10,843	**-2,269**	**-3**	**-38,486**	**-43**
## Kuusamo	15,823	98,112,337	42,958,162	2,833,559	6,950,554	47,976,243	-1,701,829	1,112,000	-84,337	**2,100,688**	**133**	36,822,713	17,570,160	6,950,554	1,760,181	13,528,794	-34,122	-1,701,829	1,112,000	190,125	**2,553,149**	**161**	**452,460**	**29**
## Outokumpu	7,172	41,007,641	20,885,510	1,125,431	1,810,735	21,403,498	-834,857	631,000	-38,227	**4,051,903**	**565**	13,984,052	9,912,086	1,810,735	699,107	4,737,331	663,074	-834,857	631,000	85,462	**3,719,886**	**519**	**-332,017**	**-46**
## Kyyjärvi	1,399	8,857,495	3,511,248	455,314	285,861	4,573,678	-390,789	420,000	-7,457	**5,274**	**4**	2,966,642	1,495,622	285,861	282,837	1,230,054	-147,384	-390,789	420,000	16,932	**226,491**	**162**	**221,217**	**158**
## Kärkölä	4,647	25,043,650	14,960,682	542,377	1,206,783	9,545,696	-1,179,057	-126,000	-24,769	**-68,401**	**-15**	6,344,666	6,853,555	1,206,783	336,919	3,264,994	-2,379,602	-1,179,057	-126,000	56,421	**1,689,346**	**364**	**1,757,747**	**378**
## Kärsämäki	2,696	17,952,218	6,250,649	438,403	529,106	11,347,447	-114,930	221,000	100,448	**619,009**	**230**	7,615,458	2,876,778	529,106	272,332	3,737,707	545,597	-114,930	221,000	30,758	**482,890**	**179**	**-136,119**	**-50**
## Kemijärvi	7,892	58,689,708	24,599,166	899,405	4,372,933	27,229,750	-451,135	635,000	1,047,904	**-2,452,493**	**-311**	23,025,499	10,756,749	4,372,933	558,702	5,202,898	-416,282	-451,135	635,000	96,181	**-2,270,454**	**-288**	**182,039**	**23**
## Kemiönsaari	6,943	44,343,375	19,446,561	637,459	3,191,063	23,681,582	-634,086	-183,000	1,307,601	**488,602**	**70**	17,856,685	7,805,865	3,191,063	395,984	7,468,164	-33,461	-634,086	-183,000	83,224	**237,066**	**34**	**-251,537**	**-36**
## Lahti	**118,644**	649,866,872	393,489,328	18,996,057	36,496,061	198,818,140	-7,222,897	19,474,000	-632,373	**10,816,189**	**91**	272,735,320	161,671,001	36,496,061	11,800,174	49,518,870	-685,622	-7,222,897	19,474,000	1,492,505	**-191,229**	**-2**	**-11,007,418**	**-93**
## Laihia	8,068	45,279,407	28,085,582	778,289	1,218,938	15,799,065	-914,424	-93,000	-43,002	**-361,955**	**-45**	17,019,074	12,570,921	1,218,938	483,466	6,775,678	-1,598,586	-914,424	-93,000	100,470	**1,524,390**	**189**	**1,886,345**	**234**
## Laitila	8,542	49,064,889	25,511,269	1,510,806	1,902,218	20,175,157	250,196	67,000	-45,529	**397,286**	**47**	20,195,881	11,010,266	1,902,218	938,499	6,316,615	130,271	250,196	67,000	104,409	**523,593**	**61**	**126,306**	**15**
## Lapinlahti	10,093	61,788,386	26,510,331	1,458,229	2,206,178	31,940,499	-698,251	1,636,000	-323,196	**1,587,797**	**157**	22,691,849	11,071,814	2,206,178	905,839	8,386,195	594,911	-698,251	1,636,000	119,737	**1,530,574**	**152**	**-57,223**	**-6**
## Lappajärvi	3,259	19,653,479	8,599,306	858,864	934,398	10,762,209	-217,031	-88,000	-123,603	**1,319,871**	**405**	6,924,361	3,805,818	934,398	533,518	1,878,427	936,605	-217,031	-88,000	38,781	**898,156**	**276**	**-421,715**	**-129**

		NYKYINEN RAHOITUS:							(poistetaan)*			UUSI RAHOITUS:												MUUTOS:	
	As.luku 31.12.2014	Toimintakate + poistot ja arvonalent. 2,016	Kunnallisvero maksuunpano 2,016	Yhteisövero 2,016	Kiinteistö-vero 2,016	VOS VM 2,016	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Vuoden 2015 vos-uud. siirtymä-tasaus, netto	NYKYINEN tasapaino euroa	€/as	Toimintakate + poistot ja arvonalent.	Kunnallis-vero	Kiinteistö-vero	Yhteisövero	VOS VM	Sote-siirron, muutosraj. ml. kunta-valtio neutralisointi	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Verotus-kust. alenema (hyöty kunnille)	UUSI Tasapaino erotus	€/as.	Tasapainon MUUTOS pl. siirtymätasaus euroa	€/as
nrc Alue																									
Koko maa	**5,442,837**	**30,855,035,368**	**18,822,196,440**	**1,319,925,345**	**1,671,971,121**	**8,942,257,971**	**-213,629,243**	**539,247,000**	23,692	**226,909,574**	**42**	**13,185,107,585**	**7,500,927,792**	**1,671,971,121**	**819,925,345**	**3,047,326,635**	**-0**	**-213,629,243**	**539,247,000**	**70,000,000**	**250,661,065**	**46**	**23,751,491**	**4**
## Lappeenranta	72,794	410,463,922	255,100,373	18,581,842	25,345,096	115,242,993	-7,394,315	18,012,000	-387,992	**14,812,060**	**203**	163,765,939	110,459,924	25,345,096	11,542,868	26,755,001	-6,695,462	-7,394,315	18,012,000	925,949	**15,185,123**	**209**	**373,062**	**5**
## Lapinjärvi	2,779	15,582,270	8,023,647	356,298	549,456	7,317,311	-749,700	1,454,000	78,846	**1,289,896**	**464**	7,054,812	3,420,176	549,456	221,329	2,408,662	699,719	-749,700	1,454,000	33,479	**982,309**	**353**	**-307,587**	**-111**
## Lapua	14,733	83,027,712	44,339,877	1,888,742	2,834,758	37,707,367	-1,230,923	-124,000	-78,527	**2,466,635**	**167**	36,433,910	19,381,281	2,834,758	1,173,269	12,981,655	2,723,756	-1,230,923	-124,000	178,395	**1,484,281**	**101**	**-982,354**	**-67**
## Laukaa	18,709	103,273,134	59,774,180	1,804,073	4,763,726	38,929,782	-2,930,708	973,000	-99,719	**140,639**	**8**	45,639,203	26,862,933	4,763,726	1,120,674	19,695,478	-2,750,693	-2,930,708	973,000	227,273	**2,322,480**	**124**	**2,181,841**	**117**
## Lemi	3,116	16,355,550	9,369,193	415,712	813,084	6,931,252	-746,597	-69,000	139,416	**218,679**	**70**	7,810,026	4,080,000	813,084	258,237	2,657,863	665,586	-746,597	-69,000	37,641	**-113,212**	**-36**	**-331,890**	**-107**
## Lempäälä	22,233	121,439,147	79,942,513	3,391,056	5,263,243	29,456,378	-3,274,059	-193,000	1,513,000	**-8,366,018**	**-376**	60,918,392	33,207,980	5,263,243	2,106,492	19,368,941	-2,759,873	-3,274,059	-193,000	283,799	**-6,914,868**	**-311**	**1,451,150**	**65**
## Leppävirta	10,015	57,201,536	29,623,927	1,918,891	2,353,261	27,220,506	-1,235,952	996,000	-53,380	**3,728,477**	**372**	21,681,397	12,042,533	2,353,261	1,191,997	5,791,980	2,776,523	-1,235,952	996,000	122,502	**2,357,448**	**235**	**-1,371,029**	**-137**
## Lestijärvi	817	5,419,655	1,932,132	286,674	248,400	3,265,995	-176,029	-17,000	80,238	**40,279**	**49**	2,082,829	852,778	248,400	178,079	962,057	77,404	-176,029	-17,000	9,598	**52,459**	**64**	**12,180**	**15**
## Lieksa	12,117	77,517,540	34,544,661	3,742,028	3,340,773	40,608,126	-864,311	1,025,000	-64,584	**4,943,320**	**408**	27,328,257	15,160,133	3,340,773	2,324,513	7,710,921	1,990,636	-864,311	1,025,000	146,880	**3,506,288**	**289**	**-1,437,032**	**-119**
## Lieto	19,209	93,468,748	67,335,576	2,334,104	3,524,384	23,400,617	-2,302,057	-529,000	873,289	**-578,413**	**-30**	41,885,834	25,887,538	3,524,384	1,449,924	13,703,888	-18,134	-2,302,057	-529,000	246,983	**77,692**	**4**	**656,105**	**34**
## Liminka	9,740	53,055,064	27,548,172	524,200	1,182,789	25,759,305	-711,617	-104,000	1,598,617	**-454,833**	**-47**	29,365,987	11,496,152	1,182,789	325,628	19,320,115	-937,726	-711,617	-104,000	115,924	**1,321,279**	**136**	**1,776,112**	**182**
## Liperi	12,335	65,619,613	37,237,202	1,144,488	2,366,684	30,500,887	-2,999,248	191,000	-65,746	**2,887,145**	**234**	25,452,815	16,799,793	2,366,684	710,945	11,633,250	-202,374	-2,999,248	191,000	147,837	**3,195,072**	**259**	**307,927**	**25**
## Loimaa	16,607	96,021,830	47,604,683	2,592,523	4,172,291	45,114,788	-1,301,255	-59,000	450,234	**1,651,966**	**99**	33,186,830	20,240,246	4,172,291	1,610,451	9,842,799	413,902	-1,301,255	-59,000	200,484	**1,933,088**	**116**	**281,122**	**17**
## Loppi	8,291	42,134,777	26,233,511	1,259,370	2,050,585	17,216,306	-1,312,716	-302,000	-44,191	**3,054,470**	**368**	18,263,933	11,827,376	2,050,585	782,309	7,321,243	601,185	-1,312,716	-302,000	100,930	**2,804,978**	**338**	**-249,492**	**-30**
## Loviisa	15,480	92,187,654	49,922,142	7,438,199	7,959,823	27,615,713	-1,723,450	2,877,000	230,475	**1,671,297**	**108**	38,595,662	19,808,778	7,959,823	4,620,540	6,704,614	-87,591	-1,723,450	2,877,000	200,137	**1,764,189**	**114**	**92,892**	**6**
## Luhanka	761	4,889,254	1,799,687	205,452	496,177	3,321,370	-210,904	18,000	288,967	**451,562**	**593**	1,736,326	638,152	496,177	127,625	359,480	300,962	-210,904	18,000	9,068	**2,234**	**3**	**-449,328**	**-590**
## Lumijoki	2,074	11,565,985	5,147,702	118,428	293,019	6,662,485	-486,677	-26,000	35,174	**107,798**	**52**	5,286,920	2,220,382	293,019	73,566	3,700,466	-122,054	-486,677	-26,000	23,941	**389,723**	**188**	**281,926**	**136**
## Luoto	5,107	26,604,419	13,235,940	244,221	1,009,632	14,913,716	-1,239,532	31,000	989,035	**601,523**	**118**	13,269,006	5,174,210	1,009,632	151,708	9,591,012	-163,396	-1,239,532	31,000	60,346	**1,345,974**	**264**	**744,452**	**146**
## Luumäki	4,949	30,375,537	14,047,398	1,654,245	1,334,450	12,708,857	-781,450	858,000	-26,378	**-527,659**	**-107**	11,319,892	5,602,274	1,334,450	1,027,601	2,515,435	60,760	-781,450	858,000	60,883	**-641,939**	**-130**	**-114,280**	**-23**
## Luvia	3,340	17,564,787	11,111,452	304,844	914,265	5,826,370	-853,736	-69,000	235,583	**-566,175**	**-170**	7,421,176	4,668,824	914,265	189,366	2,424,540	-308,132	-853,736	-69,000	41,510	**-413,539**	**-124**	**152,636**	**46**
## Lohja	47,624	257,972,306	173,694,634	4,713,291	12,361,900	71,689,125	-3,494,814	1,314,000	-253,836	**2,559,666**	**54**	104,606,434	72,475,242	12,361,900	2,927,852	27,355,790	-5,073,132	-3,494,814	1,314,000	608,759	**3,869,165**	**81**	**1,309,498**	**27**
## Parainen	15,494	92,916,192	54,597,810	1,673,365	9,252,957	32,645,920	-1,059,769	-868,000	1,714,548	**1,611,543**	**104**	42,681,622	21,489,435	9,252,957	1,039,479	13,978,095	-277,247	-1,059,769	-868,000	198,066	**1,071,394**	**69**	**-540,149**	**-35**
## Maalahti	5,573	35,655,636	17,343,989	787,513	1,373,211	17,030,800	-176,631	-25,000	-29,704	**707,950**	**127**	14,226,047	7,877,550	1,373,211	489,196	6,971,698	-616,473	-176,631	-25,000	67,827	**1,735,330**	**311**	**1,027,380**	**184**
## Marttila	2,070	11,072,483	5,675,593	224,948	372,324	5,431,444	-368,607	-20,000	-11,033	**254,251**	**123**	4,004,028	2,379,696	372,324	139,735	1,730,789	91,078	-368,607	-20,000	24,654	**345,641**	**167**	**91,390**	**44**
## Masku	9,767	47,082,410	36,631,122	1,247,458	1,863,788	10,390,547	-1,857,410	-84,000	-49,757	**1,158,853**	**119**	20,520,262	15,523,542	1,863,788	774,910	7,518,999	-1,173,459	-1,857,410	-84,000	125,623	**2,171,731**	**222**	**1,012,878**	**104**
## Merijärvi	1,150	7,059,033	2,518,124	94,531	193,742	4,242,243	-210,700	131,000	-6,130	**-83,963**	**-73**	3,204,547	1,164,460	193,742	58,722	1,869,742	27,313	-210,700	131,000	12,880	**42,612**	**37**	**126,576**	**110**
## Merikarvia	3,246	21,915,762	8,214,130	602,018	993,143	12,359,116	89,708	141,000	1,590,506	**-1,107,152**	**-341**	9,016,498	3,216,228	993,143	373,968	2,155,351	405,538	89,708	141,000	38,492	**-1,603,070**	**-494**	**-495,918**	**-153**
## Miehikkälä	2,123	12,539,554	4,893,347	623,935	489,235	8,123,711	-509,851	-77,000	-247,136	**1,250,959**	**589**	5,746,226	2,005,882	489,235	387,583	1,531,977	1,942,332	-509,851	-77,000	24,810	**48,742**	**23**	**-1,202,217**	**-566**
## Mikkeli	54,605	316,024,700	172,430,800	9,818,638	18,195,371	113,221,473	-1,155,754	7,587,000	-1,475,847	**5,548,675**	**102**	126,939,882	69,837,472	18,195,371	6,099,247	23,211,283	3,686,835	-1,155,754	7,587,000	679,694	**1,201,267**	**22**	**-4,347,408**	**-80**
## Muhos	8,986	53,115,621	24,772,732	1,053,386	3,593,734	26,059,516	-700,001	-338,000	-47,895	**1,373,642**	**153**	24,917,926	10,460,408	3,593,734	654,354	12,236,224	486,252	-700,001	-338,000	106,931	**1,581,977**	**176**	**208,335**	**23**
## Multia	1,763	11,540,641	4,238,422	803,938	399,854	6,941,300	-495,566	10,000	50,197	**307,110**	**174**	3,680,169	1,954,471	399,854	499,399	1,665,156	42,029	-495,566	10,000	20,826	**416,000**	**236**	**108,890**	**62**
## Muonio	2,375	16,754,313	7,071,007	493,805	915,984	8,807,751	40,109	-109,000	-163,145	**628,487**	**265**	7,000,154	3,108,105	915,984	306,747	3,665,584	-201,684	40,109	-109,000	28,907	**754,598**	**318**	**126,110**	**53**
## Mustasaari	19,287	107,409,618	69,710,532	1,890,527	4,534,666	32,490,431	-2,427,017	-292,000	-102,800	**-1,399,679**	**-73**	48,185,283	29,640,436	4,534,666	1,174,378	17,250,659	-1,194,519	-2,427,017	-292,000	245,232	**746,551**	**39**	**2,146,230**	**111**
## Muurame	9,700	46,918,404	33,268,879	1,635,568	2,047,213	10,593,935	-1,099,121	241,000	-51,701	**-179,229**	**-18**	23,974,187	12,795,260	2,047,213	1,016,000	7,278,233	901,358	-1,099,121	241,000	124,509	**-669,735**	**-69**	**-490,506**	**-51**
## Mynämäki	7,917	44,442,755	24,839,752	772,312	1,563,738	17,092,020	-256,579	-47,000	-39,709	**-438,803**	**-55**	17,156,602	10,899,373	1,563,738	479,753	5,449,851	-549,883	-256,579	-47,000	96,354	**479,005**	**61**	**917,808**	**116**
## Myrskylä	1,985	10,378,979	5,612,229	349,421	401,232	4,789,748	-519,336	530,000	39,402	**744,913**	**375**	4,034,816	2,547,823	401,232	217,057	1,643,265	-73,405	-519,336	530,000	23,632	**735,452**	**371**	**-9,461**	**-5**
## Mäntsälä	20,621	104,855,672	70,601,153	2,159,059	6,742,918	32,361,192	-3,346,897	1,457,000	-109,910	**5,228,662**	**254**	52,378,442	29,531,860	6,742,918	1,341,187	17,745,372	2,651,132	-3,346,897	1,457,000	258,718	**4,002,849**	**194**	**-1,225,814**	**-59**
## Mäntyharju	6,266	39,240,700	16,690,621	1,722,758	2,591,487	19,259,079	-482,720	37,000	-33,398	**610,922**	**97**	14,024,536	6,680,546	2,591,487	1,070,161	2,950,585	931,800	-482,720	37,000	75,839	**-169,839**	**-27**	**-780,761**	**-125**
## Mänttä-Vilppul	10,723	66,949,733	38,301,386	1,239,535	2,952,109	27,762,915	-1,047,586	215,000	-57,154	**2,530,779**	**236**	24,279,953	17,675,266	2,952,109	769,988	3,942,221	1,199,443	-1,047,586	215,000	133,511	**1,559,997**	**145**	**-970,782**	**-91**
## Naantali	18,871	98,537,514	68,594,939	6,065,553	6,275,642	18,976,998	-1,598,023	1,760,000	2,017,937	**-480,342**	**-25**	43,786,369	23,903,057	6,275,642	3,767,865	5,189,191	2,682,702	-1,598,023	1,760,000	252,324	**-1,553,611**	**-82**	**-1,073,269**	**-57**
## Nakkila	5,651	30,180,730	17,695,656	575,295	1,280,258	11,968,755	-672,779	25,000	211,959	**479,497**	**85**	11,484,846	7,586,065	1,280,258	357,368	3,842,273	-184,485	-672,779	25,000	68,828	**817,682**	**145**	**338,185**	**60**
## Nivala	10,945	65,280,728	28,305,703	878,925	2,405,088	36,377,913	-1,479,988	785,000	-738,958	**2,730,871**	**250**	26,871,484	12,894,276	2,405,088	545,980	14,850,996	84,103	-1,479,988	785,000	127,366	**3,341,337**	**305**	**610,466**	**56**
## Nokia	32,847	169,217,852	113,648,604	4,723,477	7,321,468	43,645,022	-3,023,148	683,000	-175,075	**-2,044,355**	**-62**	77,458,404	44,672,008	7,321,468	2,934,180	20,560,852	820,199	-3,023,148	683,000	420,350	**-3,069,495**	**-93**	**-1,025,140**	**-31**
## Nousiainen	4,844	26,114,747	16,305,215	308,757	861,275	8,464,442	117,171	-77,000	-25,819	**-109,069**	**-23**	12,084,454	7,098,639	861,275	191,797	4,732,785	-444,343	117,171	-77,000	59,807	**455,676**	**94**	**564,744**	**117**
## Nurmes	8,082	52,265,316	21,463,558	2,019,533	1,767,157	29,710,826	-1,086,807	81,000	-814,488	**2,504,438**	**310**	21,124,387	9,161,714	1,767,157	1,254,515	5,406,772	4,348,163	-1,086,807	81,000	96,381	**-95,492**	**-12**	**-2,599,930**	**-322**
## Nurmijärvi	41,577	210,373,590	163,690,438	5,474,803	8,210,452	37,847,891	-8,293,039	3,995,000	-221,605	**773,560**	**19**	97,271,464	62,430,295	8,210,452	3,400,897	30,678,498	-1,124,432	-8,293,039	3,995,000	553,720	**2,579,926**	**62**	**1,806,366**	**43**
## Närpiö	9,389	58,742,208	26,589,267	1,890,756	2,690,380	27,841,008	-108,037	393,000	260,165	**293,999**	**31**	24,491,368	11,849,289	2,690,380	1,174,520	8,784,711	244,556	-108,037	393,000	113,050	**650,100**	**69**	**356,101**	**38**
## Orimattila	16,288	87,462,725	48,808,246	2,088,990	4,307,316	35,362,366	-2,276,906	2,970,000	-86,815	**3,884,102**	**238**	35,560,197	21,016,368	4,307,316	1,297,661	12,585,145	-351,106	-2,276,906	2,970,000	197,457	**4,185,738**	**257**	**301,636**	**19**
## Oripää	1,417	7,808,937	3,516,600	342,182	334,849	4,176,949	-356,975	-44,000	120,081	**40,587**	**29**	3,101,728	1,398,958	334,849	212,560	1,571,344	8,112	-356,975	-44,000	16,816	**39,935**	**28**	**-652**	**-0**
## Orivesi	9,579	56,998,283	30,043,294	1,425,916	3,055,856	25,959,649	-991,013	-153,000	2,067,134	**275,285**	**29**	21,375,134	14,207,611	3,055,856	885,766	6,342,421	-1,061,591	-991,013	-153,000	115,292	**1,026,207**	**107**	**750,922**	**78**
## Oulainen	7,725	48,135,852	22,593,077	877,696	1,835,498	25,067,152	-751,707	384,000	-41,174	**1,911,039**	**247**	19,346,326	10,365,828	1,835,498	545,217	7,844,290	878,933	-751,707	384,000	92,175	**1,847,909**	**239**	**-63,130**	**-8**
## Oulu	196,291	1,027,261,202	658,044,065	29,201,877	46,034,111	283,989,578	-13,103,445	49,041,000	-1,046,231	**26,992,216**	**138**	472,523,506	263,992,297	46,034,111	18,139,935	130,295,835	-2,428,089	-13,103,445	49,041,000	2,479,902	**21,928,040**	**112**	**-5,064,176**	**-26**
## Padasjoki	3,197	19,859,047	8,733,278	987,054	1,412,147	10,253,579	-386,900	64,000	-17,040	**1,221,151**	**382**	6,663,240	3,872,128	1,412,147	613,148	1,419,740	409,652	-386,900	64,000	38,272	**778,948**	**244**	**-442,203**	**-138**
## Paimio	10,628	58,002,204	38,086,333	1,122,424	1,978,783	14,764,354	-536,500	339,000	-56,647	**-2,191,162**	**-206**	25,655,001	16,214,095	1,978,783	697,239	6,999,269	-1,183,382	-536,500	339,000	134,332	**-1,012,164**	**-95**	**1,178,998**	**111**
## Paltamo	3,564	23,200,204	9,664,611	534,056	1,297,092	12,714,869	-47,743	-162,000	-275,240	**1,075,921**	**302**	8,733,379	4,524,505	1,297,092	331,750	2,993,822	461,557	-47,743	-162,000	41,603	**707,206**	**198**	**-368,715**	**-103**
## Parikkala	5,373	32,501,598	13,953,786	1,223,470	1,390,752	18,799,542	-596,885	58,000	1,119,582	**1,207,486**	**225**	10,009,521	5,506,961	1,390,752	760,008	2,263,519	840,532	-596,885	58,000	64,219	**277,584**	**52**	**-929,902**	**-173**
## Parkano	6,808	39,288,352	19,266,001	1,616,908	1,879,008	19,122,114	-872,742	-17,000	-36,287	**1,742,223**	**256**	14,073,014	8,486,048	1,879,008	1,004,408	4,588,579	535,908	-872,742	-17,000	81,831	**1,613,027**	**237**	**-129,196**	**-19**
## Pelkosenniemi	947	8,030,645	2,855,817	238,203	1,737,589	4,257,835	-262,270	-18,000	123,266	**655,263**	**692**	2,918,613	1,294,196	1,737,589	147,970	960,430	-459,025	-262,270	-18,000	11,565	**493,841**	**521**	**-161,422**	**-170**
## Perho	2,893	17,419,704	6,448,718	475,750	481,808	11,649,992	90,571	307,000	159,492	**1,874,643**	**648**	7,890,568	2,860,270	481,808	295,531	5,414,974	333,154	90,571	307,000	32,920	**1,925,659**	**666**	**51,017**	**18**
## Pertunmaa	1,832	11,743,892	4,257,014	634,882	837,124	6,622,657	-315,331	62,000	257,836	**96,617**	**53**	4,429,198	1,892,240	837,124	394,382	1,122,212	279,091	-315,331	62,000	21,360	**-136,120**	**-74**	**-232,737**	**-127**
## Petäjävesi	4,081	22,621,512	11,353,948	735,774	882,114	11,222,974	-370,496	384,000	-10,153	**1,596,955**	**391**	10,546,876	5,061,285	882,114	457,056	4,386,540	838,305	-370,496	384,000	48,467	**1,140,395**	**279**	**-456,560**	**-112**
## Pieksämäki	19,051	117,954,413	62,649,522	3,547,598	4,254,989	52,067,515	-2,468,388	496,000	-218,299	**2,811,122**	**148**	37,106,250	29,153,514	4,254,989	2,203,735	7,852,321	-609,494	-2,468,388	496,000	234,188	**4,010,615**	**211**	**1,199,493**	**63**
## Pielavesi	4,787	33,762,982	11,181,799	1,155,013	1,156,450	19,710,801	-121,746	779,000	-25,515	**123,850**	**26**	10,666,710	4,891,028	1,156,450	717,483	4,271,273	-437,938	-121,746	779,000	55,541	**644,382**	**135**	**520,532**	**109**
## Pietarsaari	19,577	118,108,465	69,952,283	4,455,039	5,321,365	38,745,193	734,292	-507,000	-104,345	**697,053**	**36**	51,106,819	30,827,001	5,321,365	2,767,429	11,876,301	209,033	734,292	-507,000	249,694	**371,296**	**19**	**-325,757**	**-17**
## Pedersören k.	11,060	61,197,525	30,662,070	2,600,234	2,116,152	26,094,046	-898,223	200,000	-58,950	**-364,297**	**-33**	28,563,338	13,027,599	2,116,152	1,615,241	15,692,484	-1,508,368	-898,223	200,000	133,952	**1,815,499**	**164**	**2,179,796**	**197**
## Pihtipudas	4,261	28,222,915	10,300,102	1,210,229	875,710	16,902,777	368,050	28,000	451,393	**1,010,559**	**237**	11,813,987	4,587,696	875,710	751,783	4,736,053	1,004,122	368,050	28,000	49,867	**587,293**	**138**	**-423,266**	**-99**
## Pirkkala	18,689	93,773,678	74,742,332	2,530,593	4,067,764	14,318,701	-2,736,271	-572,000	-99,612	**-1,322,945**	**-71**	46,820,610	29,715,544	4,067,764	1,571,981	11,876,615	1,055,711	-2,736,271	-572,000	248,006	**-1,593,259**	**-85**	**-270,314**	**-14**
## Polvijärvi	4,609	26,270,826	10,570,064	886,491	919,863	15,544,140	-528,830	394,000	293,401	**1,221,501**	**265**	10,022,975	4,467,072	919,863	550,680	3,948,452	738,388	-528,830	394,000	53,243	**519,892**	**113**	**-701,609**	**-152**

		NYKYINEN RAHOITUS:							(poistetaan)*			UUSI RAHOITUS:												MUUTOS:	
	As.luku 31.12.2014	Toimintakate + poistot ja arvonalent. 2,016	Kunnallisvero maksuunpano 2,016	Yhteisövero 2,016	Kiinteistö-vero 2,016	VOS VM 2,016	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Vuoden 2015 vos-uud. siirtymä-tasaus, netto	NYKYINEN tasapaino euroa	€/as	Toimintakate + poistot ja arvonalent.	Kunnallis-vero	Kiinteistö-vero	Yhteisövero	VOS VM	Sote-siirron, muutosraj. ml. kunta-valtio neutralisointi	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Verotus-kust. alenema (hyöty kunnille)	UUSI Tasapaino erotus	€/as.	Tasapainon MUUTOS pl. siirtymätasaus euroa	€/as
nrc Alue																									
Koko maa	**5,442,837**	**30,855,035,368**	**18,822,196,440**	**1,319,925,345**	**1,671,971,121**	**8,942,257,971**	**-213,629,243**	**539,247,000**	23,692	**226,909,574**	**42**	**13,185,107,585**	**7,500,927,792**	**1,671,971,121**	**819,925,345**	**3,047,326,635**	**-0**	**-213,629,243**	**539,247,000**	**70,000,000**	**250,661,065**	**46**	**23,751,491**	**4**
## Pomarkku	2,275	14,071,222	6,001,978	370,592	442,905	7,829,939	198,057	-7,000	653,772	**111,477**	**49**	5,209,997	2,550,735	442,905	230,208	1,933,508	20,876	198,057	-7,000	26,879	**186,171**	**82**	**74,694**	**33**
## Pori	85,418	468,289,045	276,252,753	12,045,134	22,758,828	150,365,908	-7,360,538	12,025,000	6,448,519	**-8,650,479**	**-101**	186,917,782	109,348,238	22,758,828	7,482,325	30,166,939	-2,148,437	-7,360,538	12,025,000	1,075,492	**-13,569,935**	**-159**	**-4,919,456**	**-58**
## Pornainen	5,148	24,149,883	17,864,800	296,946	1,119,497	7,324,614	-1,209,676	-149,000	-54,241	**1,151,539**	**224**	12,384,730	7,447,000	1,119,497	184,460	5,342,669	619,553	-1,209,676	-149,000	64,570	**1,034,343**	**201**	**-117,196**	**-23**
## Posio	3,633	26,894,373	9,082,662	617,576	1,230,921	16,062,669	-114,778	231,000	-19,364	**235,042**	**65**	8,757,904	4,224,993	1,230,921	383,632	4,747,002	-622,561	-114,778	231,000	42,003	**1,364,309**	**376**	**1,129,268**	**311**
## Pudasjärvi	8,399	58,738,353	19,201,671	2,067,132	1,839,645	38,912,988	-608,007	445,000	1,746,904	**1,373,172**	**163**	23,061,106	8,237,466	1,839,645	1,284,083	12,796,146	1,059,235	-608,007	445,000	97,326	**2,089,788**	**249**	**716,617**	**85**
## Pukkila	2,013	10,546,230	6,620,707	356,569	435,505	3,983,171	-508,913	157,000	-10,729	**508,538**	**253**	4,782,908	3,083,500	435,505	221,497	1,638,236	195,412	-508,913	157,000	24,690	**464,020**	**231**	**-44,518**	**-22**
## Punkalaidun	3,117	19,281,244	8,204,509	457,008	614,598	11,168,583	84,243	-14,000	474,120	**759,577**	**244**	6,980,280	3,745,584	614,598	283,889	2,417,817	393,234	84,243	-14,000	36,363	**581,449**	**187**	**-178,128**	**-57**
## Puolanka	2,824	22,660,724	7,267,181	989,281	804,839	14,169,900	-53,899	-63,000	-225,997	**679,575**	**241**	7,925,971	3,320,241	804,839	614,532	3,847,273	359,581	-53,899	-63,000	33,631	**937,226**	**332**	**257,651**	**91**
## Puumala	2,306	15,908,322	6,193,630	1,120,710	1,733,715	8,534,139	-463,827	-11,000	-57,679	**1,256,723**	**545**	5,722,197	2,628,050	1,733,715	696,174	1,232,640	422,872	-463,827	-11,000	28,204	**544,631**	**236**	**-712,092**	**-309**
## Pyhtää	5,354	29,884,544	18,363,200	541,659	2,008,406	10,278,786	-1,044,148	-45,000	-28,537	**246,895**	**46**	11,717,204	7,522,749	2,008,406	336,473	3,125,506	-182,322	-1,044,148	-45,000	67,258	**71,717**	**13**	**-175,177**	**-33**
## Pyhäjoki	3,290	18,201,521	9,332,909	446,960	805,715	10,103,265	-84,427	312,000	-296,121	**3,011,021**	**915**	7,218,571	3,868,813	805,715	277,647	3,362,822	1,175,528	-84,427	312,000	39,549	**2,539,076**	**772**	**-471,945**	**-143**
## Pyhäjärvi	5,562	38,948,379	14,895,891	4,649,434	1,080,573	15,856,270	-681,299	462,000	-29,645	**-2,655,865**	**-478**	13,978,204	5,973,277	1,080,573	2,888,185	2,315,546	-100,803	-681,299	462,000	73,060	**-1,967,664**	**-354**	**688,201**	**124**
## Pyhäntä	1,562	10,374,006	3,845,141	418,305	368,755	5,839,491	-313,116	-16,000	228,962	**-460,392**	**-295**	4,576,658	1,548,364	368,755	259,847	2,414,901	55,504	-313,116	-16,000	18,551	**-239,853**	**-154**	**220,539**	**141**
## Pyhäranta	2,136	11,186,580	7,475,555	234,426	514,759	4,072,025	-542,179	-2,000	-11,385	**577,391**	**270**	4,326,855	3,245,322	514,759	145,623	1,178,670	128,759	-542,179	-2,000	26,720	**368,820**	**173**	**-208,570**	**-98**
## Pälkäne	6,722	38,726,080	19,692,997	1,012,855	2,201,834	17,909,499	-967,208	51,000	-35,828	**1,210,725**	**180**	15,043,177	8,655,796	2,201,834	629,176	4,489,400	711,869	-967,208	51,000	80,847	**809,537**	**120**	**-401,188**	**-60**
## Pöytyä	8,619	48,820,925	24,424,784	1,266,834	1,570,706	23,059,531	-846,176	-125,000	-45,939	**575,693**	**67**	19,396,742	10,957,884	1,570,706	786,946	8,329,693	-198,918	-846,176	-125,000	102,612	**1,181,005**	**137**	**605,312**	**70**
## Porvoo	49,728	275,972,171	190,533,305	12,714,374	16,608,506	55,386,685	-3,953,481	2,907,000	-265,050	**-1,510,731**	**-30**	129,873,503	74,610,093	16,608,506	7,898,051	27,345,344	1,825,077	-3,953,481	2,907,000	662,289	**-1,970,625**	**-40**	**-459,893**	**-9**
## Raahe	25,383	141,499,395	85,580,093	2,686,477	6,303,277	55,795,666	-2,639,146	1,428,000	-4,250,400	**11,905,371**	**469**	57,713,244	36,923,998	6,303,277	1,668,815	20,189,392	3,100,792	-2,639,146	1,428,000	315,167	**9,577,050**	**377**	**-2,328,321**	**-92**
## Raisio	24,371	127,587,358	87,679,404	4,318,286	7,389,131	33,237,686	-2,813,690	291,000	-129,897	**2,644,357**	**109**	52,474,824	34,496,357	7,389,131	2,682,479	9,503,026	1,766,691	-2,813,690	291,000	315,925	**1,156,095**	**47**	**-1,488,262**	**-61**
## Rantasalmi	3,815	24,285,988	9,523,444	852,835	1,025,039	14,159,047	-338,913	226,000	1,152,991	**8,473**	**2**	7,875,193	4,091,420	1,025,039	529,773	2,576,641	-120,199	-338,913	226,000	44,871	**159,441**	**42**	**150,967**	**40**
## Ranua	4,093	29,380,063	8,996,323	448,638	752,309	21,274,523	-5,372	239,000	804,650	**1,520,707**	**372**	12,209,449	3,632,369	752,309	278,690	8,757,129	417,909	-5,372	239,000	46,856	**1,909,441**	**467**	**388,733**	**95**
## Rauma	39,970	223,452,260	147,060,504	17,305,408	6,962,932	51,705,984	-2,974,232	2,107,000	916,045	**-2,200,708**	**-55**	93,486,338	59,136,913	6,962,932	10,749,959	9,305,684	3,067,240	-2,974,232	2,107,000	534,330	**-4,596,513**	**-115**	**-2,395,805**	**-60**
## Rautalampi	3,374	21,373,434	9,216,705	565,586	1,103,867	12,869,721	7,284	308,000	-17,983	**2,715,712**	**805**	7,645,765	4,313,178	1,103,867	351,337	2,439,865	1,088,496	7,284	308,000	39,624	**2,005,885**	**595**	**-709,827**	**-210**
## Rautavaara	1,768	13,932,366	4,033,587	1,037,330	333,009	8,756,147	-199,911	-40,000	477,602	**-489,806**	**-277**	5,115,052	1,803,584	333,009	644,380	1,643,736	355,050	-199,911	-40,000	21,108	**-554,096**	**-313**	**-64,290**	**-36**
## Rautjärvi	3,626	23,159,395	11,304,843	966,954	726,829	12,648,428	-337,778	-1,000	1,131,395	**1,017,487**	**281**	9,108,710	4,767,427	726,829	600,663	1,313,143	1,875,568	-337,778	-1,000	44,510	**-119,349**	**-33**	**-1,136,835**	**-314**
## Reisjärvi	2,901	19,394,299	7,742,132	299,011	686,257	10,945,034	-444,124	428,000	239,086	**22,924**	**8**	7,827,431	3,624,110	686,257	185,743	3,614,130	-4,365	-444,124	428,000	33,733	**296,053**	**102**	**273,129**	**94**
## Riihimäki	29,350	156,519,923	107,670,234	6,131,968	9,747,883	37,531,913	-1,861,615	1,779,000	-156,436	**4,635,894**	**158**	59,890,189	44,861,609	9,747,883	3,809,121	11,385,730	-4,439,527	-1,861,615	1,779,000	379,471	**5,771,483**	**197**	**1,135,589**	**39**
## Ristijärvi	1,416	11,255,532	3,861,850	376,654	836,238	6,406,773	-321,608	-32,000	-7,547	**-120,078**	**-85**	3,991,055	1,763,097	836,238	233,974	1,081,482	211,013	-321,608	-32,000	16,889	**-201,970**	**-143**	**-81,892**	**-58**
## Rovaniemi	61,551	363,870,537	207,307,772	8,696,625	30,181,589	103,112,509	-6,110,980	12,092,000	-328,067	**-8,262,955**	**-134**	152,791,537	89,746,912	30,181,589	5,402,263	39,227,814	-16,657,974	-6,110,980	12,092,000	767,664	**1,857,750**	**30**	**10,120,705**	**164**
## Ruokolahti	5,404	34,587,998	18,295,569	1,520,544	1,774,622	13,195,373	-1,183,927	-75,000	856,715	**-1,917,532**	**-355**	13,039,831	7,688,146	1,774,622	944,548	1,937,717	-20,965	-1,183,927	-75,000	68,385	**-1,906,306**	**-353**	**11,227**	**2**
## Ruovesi	4,689	29,881,898	14,322,705	1,259,318	1,618,537	14,804,382	691,103	16,000	43,712	**2,786,434**	**594**	9,608,860	6,779,295	1,618,537	782,277	2,181,528	251,854	691,103	16,000	56,720	**2,768,452**	**590**	**-17,982**	**-4**
## Rusko	6,045	28,199,239	20,532,779	846,095	1,158,225	6,933,133	-1,445,688	-20,000	-32,220	**-162,475**	**-27**	13,078,517	8,098,032	1,158,225	525,586	4,372,433	310,870	-1,445,688	-20,000	76,545	**-2,513**	**-0**	**159,962**	**26**
## Rääkkylä	2,435	16,204,197	5,498,391	399,309	652,399	10,142,837	-669,901	337,000	-12,979	**168,816**	**69**	5,166,573	2,535,779	652,399	248,047	1,979,812	-40,560	-669,901	337,000	27,620	**-96,377**	**-40**	**-265,193**	**-109**
## Raasepori	28,674	169,930,013	102,810,705	2,746,266	10,459,254	56,437,992	-2,218,094	102,000	-152,832	**560,942**	**20**	67,939,740	47,446,286	10,459,254	1,705,955	19,574,665	-5,728,985	-2,218,094	102,000	357,181	**3,758,521**	**131**	**3,197,579**	**112**
## Saarijärvi	10,084	61,579,809	27,361,397	1,669,640	2,162,646	31,324,160	-625,483	-217,000	-53,748	**149,298**	**15**	22,148,184	12,476,258	2,162,646	1,037,165	7,625,222	-372,268	-625,483	-217,000	118,788	**57,143**	**6**	**-92,154**	**-9**
## Salla	3,781	30,801,686	9,958,623	972,519	1,269,164	20,318,293	-215,796	-164,000	-275,914	**1,613,032**	**427**	10,025,520	4,248,699	1,269,164	604,120	5,717,335	177,146	-215,796	-164,000	45,119	**1,656,267**	**438**	**43,234**	**11**
## Salo	54,238	296,735,835	173,535,276	8,784,786	14,147,645	113,411,668	-5,116,943	-939,000	-289,089	**7,376,685**	**136**	120,575,665	74,429,977	14,147,645	5,457,027	34,627,954	1,598,905	-5,116,943	-939,000	669,188	**4,299,089**	**79**	**-3,077,596**	**-57**
## Sauvo	2,999	15,687,844	9,470,151	300,946	1,096,130	5,517,554	-653,137	28,000	49,370	**22,431**	**7**	6,357,603	4,150,727	1,096,130	186,945	2,065,161	-213,281	-653,137	28,000	36,574	**339,517**	**113**	**317,086**	**106**
## Savitaipale	3,667	23,835,182	10,487,058	995,789	1,314,662	11,717,670	-57,450	-74,000	-19,545	**568,092**	**155**	8,041,639	4,601,183	1,314,662	618,575	1,588,980	256,730	-57,450	-74,000	44,199	**251,240**	**69**	**-316,853**	**-86**
## Savonlinna	35,944	212,547,569	120,995,903	6,669,193	13,978,417	82,951,148	-3,417,237	112,000	-191,582	**8,933,436**	**249**	69,112,573	57,665,450	13,978,417	4,142,841	14,545,243	-6,563,550	-3,417,237	112,000	442,329	**11,792,920**	**328**	**2,859,484**	**80**
## Savukoski	1,103	8,141,236	3,051,594	729,053	397,195	4,693,304	-39,614	-43,000	-5,879	**653,176**	**592**	2,931,278	1,405,444	397,195	452,881	1,506,775	-45,921	-39,614	-43,000	13,756	**716,239**	**649**	**63,063**	**57**
## Seinäjoki	60,880	344,495,580	209,467,445	11,308,845	22,638,711	97,438,295	-4,550,615	6,078,000	-324,490	**-1,790,408**	**-29**	148,582,924	90,836,218	22,638,711	7,024,950	32,970,771	-6,311,706	-4,550,615	6,078,000	768,691	**872,095**	**14**	**2,662,503**	**44**
## Sievi	5,154	33,085,791	12,811,899	1,598,271	1,038,730	18,740,393	-53,765	-127,000	-251,913	**1,174,650**	**228**	13,668,816	5,898,636	1,038,730	992,831	8,485,363	-465,551	-53,765	-127,000	60,451	**2,160,880**	**419**	**986,229**	**191**
## Siikainen	1,593	9,932,523	3,594,293	464,322	560,595	6,070,826	-353,025	-31,000	65,583	**307,907**	**193**	3,584,207	1,591,489	560,595	288,433	1,428,880	191,535	-353,025	-31,000	18,378	**111,077**	**70**	**-196,829**	**-124**
## Siikajoki	5,526	32,622,301	15,844,926	606,623	1,163,513	18,282,094	361,540	183,000	-708,628	**4,528,024**	**819**	14,512,627	7,356,090	1,163,513	376,829	7,728,907	1,362,783	361,540	183,000	65,281	**4,085,315**	**739**	**-442,709**	**-80**
## Siilinjärvi	21,668	114,130,952	76,958,414	3,251,644	5,405,633	31,667,763	-2,842,403	270,000	-1,163,623	**1,743,721**	**80**	50,940,921	33,831,800	5,405,633	2,019,891	15,242,903	-265,531	-2,842,403	270,000	275,572	**2,996,943**	**138**	**1,253,222**	**58**
## Simo	3,296	20,910,225	11,140,325	268,519	902,115	9,312,406	-222,487	-123,000	492,466	**-124,813**	**-38**	7,835,877	5,161,919	902,115	166,801	3,400,118	-737,044	-222,487	-123,000	40,343	**752,888**	**228**	**877,702**	**266**
## Sipoo	19,034	95,422,874	77,191,670	3,542,924	9,184,363	17,873,946	-2,463,386	204,000	-101,451	**10,212,095**	**537**	48,387,193	28,798,939	9,184,363	2,200,832	12,997,760	4,785,956	-2,463,386	204,000	256,822	**7,578,093**	**398**	**-2,634,002**	**-138**
## Siuntio	6,199	33,172,121	26,175,940	372,082	2,152,660	6,220,758	-1,534,321	-420,000	-33,041	**-171,962**	**-28**	16,861,036	11,621,729	2,152,660	231,134	4,707,562	-166,580	-1,534,321	-420,000	81,274	**-187,578**	**-30**	**-15,616**	**-3**
## Sodankylä	8,820	60,688,724	27,940,553	2,109,792	7,198,330	27,138,553	-980,338	1,439,000	-1,098,501	**5,255,666**	**596**	24,767,347	11,303,290	7,198,330	1,310,583	11,714,313	-378,057	-980,338	1,439,000	110,206	**6,949,980**	**788**	**1,694,314**	**192**
## Soini	2,273	13,669,362	5,205,762	450,685	521,222	9,009,380	-652,297	-11,000	-12,115	**866,505**	**381**	4,464,937	2,435,509	521,222	279,961	2,714,195	148,784	-652,297	-11,000	25,916	**997,352**	**439**	**130,848**	**58**
## Somero	9,173	52,254,652	24,422,789	1,023,230	1,623,858	26,554,348	-613,098	130,000	1,316,051	**-429,577**	**-47**	21,151,086	9,626,079	1,623,858	635,621	6,246,543	1,800,404	-613,098	130,000	109,461	**-1,592,218**	**-174**	**-1,162,641**	**-127**
## Sonkajärvi	4,336	28,086,132	10,889,883	1,551,818	775,601	15,650,494	-294,483	579,000	-23,111	**1,089,292**	**251**	9,948,591	4,641,428	775,601	963,975	3,549,797	550,261	-294,483	579,000	51,714	**868,703**	**200**	**-220,589**	**-51**
## Sotkamo	10,598	68,297,089	32,653,103	1,950,883	4,322,930	26,835,262	-204,079	1,188,000	-394,848	**-1,156,143**	**-109**	30,107,239	14,520,523	4,322,930	1,211,870	8,251,241	-241,029	-204,079	1,188,000	129,886	**-927,897**	**-88**	**228,246**	**22**
## Sulkava	2,789	20,139,367	6,906,422	931,387	934,302	11,293,631	164,073	156,000	-14,865	**261,314**	**94**	6,433,219	3,156,367	934,302	578,569	2,477,973	-622,261	164,073	156,000	32,751	**444,554**	**159**	**183,240**	**66**
## Suomussalmi	8,486	59,438,016	22,629,074	2,202,102	2,580,942	33,406,629	-647,235	1,067,000	972,853	**827,643**	**98**	19,650,189	9,647,398	2,580,942	1,367,925	8,374,757	-849,269	-647,235	1,067,000	101,991	**1,993,320**	**235**	**1,165,677**	**137**
## Suonenjoki	7,419	47,278,635	21,834,904	1,354,128	1,817,718	24,824,829	-563,838	653,000	-39,543	**2,681,650**	**361**	15,579,917	10,192,467	1,817,718	841,172	4,752,589	388,566	-563,838	653,000	88,861	**2,590,618**	**349**	**-91,033**	**-12**
## Sysmä	4,097	24,623,751	9,392,663	1,113,436	1,979,431	14,615,834	-506,141	103,000	34,934	**2,039,538**	**498**	8,914,346	3,557,814	1,979,431	691,656	1,679,068	1,820,524	-506,141	103,000	48,188	**459,194**	**112**	**-1,580,343**	**-386**
## Säkylä	**7,186**	40,148,069	25,739,708	1,470,953	1,921,366	12,646,080	-910,973	127,000	554,369	**291,697**	**41**	14,706,220	11,552,546	1,921,366	913,742	2,354,209	-530,141	-910,973	127,000	91,266	**812,796**	**113**	**521,099**	**73**
## Vaala	3,139	23,127,497	8,535,085	519,290	2,684,515	13,247,208	-135,849	-96,000	-16,731	**1,643,483**	**524**	9,535,417	3,881,492	2,684,515	322,578	2,888,733	942,660	-135,849	-96,000	37,049	**989,762**	**315**	**-653,721**	**-208**
## Sastamala	25,372	142,408,700	74,579,253	3,549,835	5,383,478	66,958,648	-2,306,641	75,000	-135,233	**5,966,106**	**235**	51,916,489	32,153,140	5,383,478	2,205,125	17,452,572	1,901,789	-2,306,641	75,000	306,129	**5,254,101**	**207**	**-712,005**	**-28**
## Siikalatva	5,816	40,228,172	15,130,112	926,875	1,376,601	24,376,377	-797,980	24,000	-30,999	**838,812**	**144**	13,420,583	7,223,343	1,376,601	575,766	7,323,863	-321,731	-797,980	24,000	67,427	**2,050,707**	**353**	**1,211,894**	**208**
## Taipalsaari	4,798	24,963,280	16,540,013	587,233	1,723,821	6,581,135	-900,650	-94,000	-25,573	**-500,155**	**-104**	11,687,117	6,638,591	1,723,821	364,784	2,778,406	343,359	-900,650	-94,000	60,778	**-772,029**	**-161**	**-271,874**	**-57**
## Taivalkoski	4,231	30,114,977	10,085,264	984,820	809,249	18,937,866	-48,595	97,000	-22,551	**773,179**	**183**	13,032,768	4,324,092	809,249	611,761	6,569,119	1,270,428	-48,595	97,000	49,202	**649,488**	**154**	**-123,691**	**-29**
## Taivassalo	1,645	10,015,037	5,019,568	178,297	1,184,718	4,849,892	-423,215	-133,000	346,603	**314,621**	**191**	3,788,521	2,182,737	1,184,718	110,757	625,187	155,565	-423,215	-133,000	20,028	**-65,743**	**-40**	**-380,364**	**-231**
## Tammela	6,395	33,547,970	18,534,768	1,040,699	1,477,460	14,768,064	-1,687,418	-9,000	356,057	**220,546**	**34**	15,815,144	7,236,641	1,477,460	646,473	4,379,544	2,509,420	-1,687,418	-9,000	78,314	**-1,183,711**	**-185**	**-1,404,257**	**-220**
## Tampere	223,004	1,251,456,293	767,861,503	46,119,788	66,306,886	244,797,135	68,645,887	5,231,000	-1,188,611	**-51,305,482**	**-230**	521,554,676	302,521,455	66,306,886	28,649,183	47,080,987	-42,760,255	68,645,887	5,231,000	2,875,891	**-43,003,641**	**-193**	**8,301,841**	**37**
## Tervo	1,627	10,894,615	3,812,692	323,724	411,513	6,601,939	-360,334	317,000	322,717	**-110,798**	**-68**	3,534,851	1,674,959	411,513	201,094	978,448	179,455	-360,334	317,000	18,793	**-113,923**	**-70**	**-3,125**	**-2**

nrc	Alue	As.luku 31.12.2014	NYKYINEN RAHOITUS: Toimintakate + poistot ja arvonalent. 2,016	Kunnallisvero maksuunpano 2,016	Yhteisövero 2,016	Kiinteistö-vero 2,016	VOS VM 2,016	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	(poistetaan)* Vuoden 2015 vos-uud. siirtymä-tasaus, netto	NYKYINEN tasapaino euroa	€/as
	Koko maa	**5,442,837**	**30,855,035,368**	**18,822,196,440**	**1,319,925,345**	**1,671,971,121**	**8,942,257,971**	**-213,629,243**	**539,247,000**	23,692	**226,909,574**	**42**
##	Tervola	3,239	22,513,417	8,614,234	456,567	2,710,111	11,820,566	-192,600	297,000	425,161	**767,300**	**237**
##	Teuva	5,543	35,097,924	15,561,424	612,404	1,005,545	18,762,591	-494,150	-157,000	-29,544	**222,435**	**40**
##	Tohmajärvi	4,794	29,494,763	12,794,802	750,541	983,714	16,523,209	421,802	265,000	-557,939	**2,802,244**	**585**
##	Toholampi	3,354	19,869,782	9,157,286	483,007	736,716	10,053,426	-151,663	-290,000	-17,877	**136,867**	**41**
##	Toivakka	2,472	14,126,668	6,749,975	382,699	573,674	7,008,144	-575,024	11,000	341,050	**-317,250**	**-128**
##	Tornio	22,322	121,452,502	72,229,517	2,309,776	6,207,535	41,065,353	-1,680,662	-269,000	-118,976	**-1,471,006**	**-66**
##	Turku	183,824	1,048,045,938	603,490,384	67,238,076	51,894,257	235,581,204	37,661,445	45,272,000	7,160,478	**-14,069,049**	**-77**
##	Pello	3,676	27,190,442	10,062,425	580,625	726,031	15,318,214	-312,678	286,000	-4,465	**-525,361**	**-143**
##	Tuusniemi	2,750	18,312,515	7,124,146	606,657	970,206	10,163,032	-83,494	305,000	-14,658	**787,689**	**286**
##	Tuusula	38,198	195,383,665	159,339,119	5,659,697	8,553,263	28,020,010	-5,409,463	286,000	-203,595	**1,268,557**	**33**
##	Tyrnävä	6,735	36,733,314	16,606,756	397,941	880,737	20,371,232	-1,495,899	-186,000	89,823	**-248,370**	**-37**
##	Ulvila	13,322	72,172,998	45,691,406	1,233,584	2,441,629	21,317,518	-1,157,575	10,000	-71,006	**-2,565,430**	**-193**
##	Urjala	4,984	27,902,792	14,807,824	769,998	1,564,656	14,372,935	-701,258	6,000	-26,565	**2,943,928**	**591**
##	Utajärvi	2,907	22,122,740	7,003,826	761,664	2,650,674	12,274,065	-23,000	38,000	544,934	**37,554**	**13**
##	Utsjoki	1,260	11,062,053	3,750,854	114,001	621,306	7,025,259	9,525	-40,000	-278,190	**697,083**	**553**
##	Uurainen	3,611	19,865,718	9,252,906	451,981	587,341	10,205,248	-669,083	138,000	216,361	**-115,687**	**-32**
##	Uusikaarlepyy	7,533	45,278,332	22,275,992	3,218,128	2,192,170	17,147,774	-601,705	-39,000	-40,151	**-1,044,822**	**-139**
##	Uusikaupunki	15,567	84,423,432	53,619,178	2,809,375	4,894,202	26,184,719	-1,867,725	475,000	-82,972	**1,774,289**	**114**
##	Vaasa	66,965	414,312,009	234,652,672	26,723,432	20,292,019	83,858,023	23,485,202	22,886,000	-356,923	**-2,057,738**	**-31**
##	Valkeakoski	21,162	118,800,128	71,374,859	3,242,321	4,988,618	36,877,167	-282,297	3,523,000	-112,793	**1,036,334**	**49**
##	Valtimo	2,362	17,510,636	5,751,164	851,670	399,035	10,296,150	-629,440	-193,000	-12,589	**-1,022,468**	**-433**
##	Varkaus	21,860	126,031,098	72,023,293	3,403,708	5,246,545	52,109,586	-2,734,792	2,391,000	-116,514	**6,524,756**	**298**
##	Vehmaa	2,339	14,060,880	6,719,619	292,015	691,862	6,252,507	-523,418	-116,000	217,215	**-961,511**	**-411**
##	Vesanto	2,244	16,201,288	5,283,478	449,582	529,327	10,240,308	-75,639	328,000	348,666	**205,101**	**91**
##	Vesilahti	4,492	25,774,068	14,698,709	371,357	1,146,596	9,555,923	-1,074,147	-190,000	332,576	**-1,598,206**	**-356**
##	Veteli	3,342	17,924,148	9,553,312	677,394	711,956	9,913,419	-35,068	673,000	-17,813	**3,587,678**	**1,074**
##	Vieremä	3,816	22,696,905	9,942,424	1,841,243	816,649	10,838,307	-140,042	863,000	-444,449	**1,909,126**	**500**
##	Vihti	28,995	146,320,406	112,363,911	2,682,357	7,439,074	29,317,754	-4,390,617	-450,000	-154,543	**796,616**	**27**
##	Viitasaari	6,780	43,331,089	17,986,336	1,716,315	2,064,523	24,319,331	-937,055	-479,000	231,343	**1,108,019**	**163**
##	Vimpeli	3,106	17,006,567	9,502,144	495,648	870,445	9,094,428	-891,504	-60,000	66,568	**1,938,026**	**624**
##	Virolahti	3,399	19,704,666	8,965,810	995,426	1,169,304	9,615,650	-301,283	379,000	-18,117	**1,137,358**	**335**
##	Virrat	7,157	42,367,061	18,584,702	1,811,835	1,912,516	23,780,714	-26,845	372,000	76,354	**3,991,507**	**558**
##	Vöyri	6,705	41,327,619	19,865,836	2,023,357	1,686,205	17,560,040	1,183,897	30,000	-35,738	**1,057,454**	**158**
##	Ylitornio	4,348	31,014,033	10,818,609	604,087	955,906	19,986,584	-872,647	416,000	-23,175	**917,682**	**211**
##	Ylivieska	14,976	86,284,436	46,025,441	2,620,506	5,017,272	34,505,274	-722,973	-383,000	-79,822	**857,906**	**57**
##	Ylöjärvi	32,260	162,587,273	108,894,755	4,327,518	7,569,587	46,931,476	-5,139,872	-672,000	-171,946	**-503,863**	**-16**
##	Ypäjä	2,468	12,778,180	6,967,088	276,587	455,096	6,188,078	-644,657	22,000	392,575	**93,437**	**38**
##	Ähtäri	6,178	38,805,282	18,826,974	984,820	2,015,372	18,844,143	-649,662	15,000	-32,929	**1,264,294**	**205**
##	Äänekoski	19,909	114,777,027	64,094,469	5,969,899	4,396,220	46,502,825	-2,086,954	1,965,000	-1,537,861	**7,602,293**	**382**

nrc	Alue	UUSI RAHOITUS: Toimintakate + poistot ja arvonalent.	Kunnallis-vero	Kiinteistö-vero	Yhteisövero	VOS VM	Sote-siirron, muutosraj. ml. kunta-valtio neutralisointi	VOS OKM, 2016 (ennakko)	Rahoitus-erät (tpe15)	Verotus-kust. alenema (hyöty kunnille)	UUSI Tasapaino erotus	€/as.
	Koko maa	**13,185,107,585**	**7,500,927,792**	**1,671,971,121**	**819,925,345**	**3,047,326,635**	**-0**	**-213,629,243**	**539,247,000**	**70,000,000**	**250,661,065**	**46**
##	Tervola	9,016,190	3,373,291	2,710,111	283,615	3,318,596	-94,871	-192,600	297,000	38,811	**717,763**	**222**
##	Teuva	12,194,048	7,306,281	1,005,545	380,420	4,477,603	197,686	-494,150	-157,000	65,277	**587,613**	**106**
##	Tohmajärvi	11,482,090	5,916,270	983,714	466,229	4,349,279	945,752	421,802	265,000	56,098	**1,922,054**	**401**
##	Toholampi	7,991,979	4,147,393	736,716	300,040	3,835,228	-89,394	-151,663	-290,000	39,607	**535,948**	**160**
##	Toivakka	6,381,530	2,873,733	573,674	237,729	2,503,387	213,106	-575,024	11,000	29,423	**-514,501**	**-208**
##	Tornio	50,731,530	30,186,994	6,207,535	1,434,811	16,045,657	-1,839,073	-1,680,662	-269,000	276,371	**-368,897**	**-17**
##	Turku	443,538,509	233,928,566	51,894,257	41,767,667	44,082,227	-23,504,397	37,661,445	45,272,000	2,377,182	**-10,059,561**	**-55**
##	Pello	8,024,874	4,188,922	726,031	360,679	3,428,955	-341,668	-312,678	286,000	44,146	**355,513**	**97**
##	Tuusniemi	6,122,657	3,368,528	970,206	376,849	1,749,249	118,884	-83,494	305,000	32,134	**714,700**	**260**
##	Tuusula	87,372,099	60,679,091	8,553,263	3,515,751	21,993,340	289,518	-5,409,463	286,000	518,227	**3,053,628**	**80**
##	Tyrnävä	17,321,413	7,029,727	880,737	247,197	13,400,981	-1,279,691	-1,495,899	-186,000	78,048	**1,353,687**	**201**
##	Ulvila	30,480,410	19,126,442	2,441,629	766,291	8,321,841	-812,224	-1,157,575	10,000	167,256	**-1,616,751**	**-121**
##	Urjala	10,012,636	6,929,802	1,564,656	478,316	3,208,087	814,361	-701,258	6,000	59,661	**2,346,988**	**471**
##	Utajärvi	10,490,130	3,005,454	2,650,674	473,138	3,529,891	625,224	-23,000	38,000	34,075	**-156,674**	**-54**
##	Utsjoki	4,981,670	1,611,305	621,306	70,817	2,835,345	293,902	9,525	-40,000	15,203	**435,732**	**346**
##	Uurainen	9,377,791	3,935,043	587,341	280,766	5,248,010	-108,807	-669,083	138,000	42,293	**75,772**	**21**
##	Uusikaarlepyy	18,480,591	9,803,094	2,192,170	1,999,071	6,596,345	-1,337,950	-601,705	-39,000	94,184	**225,618**	**30**
##	Uusikaupunki	28,020,791	22,923,280	4,894,202	1,745,157	3,541,199	-1,507,993	-1,867,725	475,000	197,689	**2,380,018**	**153**
##	Vaasa	186,929,167	94,346,591	20,292,019	16,600,347	29,696,934	-13,326,111	23,485,202	22,886,000	878,740	**7,930,555**	**118**
##	Valkeakoski	49,028,011	28,180,102	4,988,618	2,014,100	10,384,274	207,471	-282,297	3,523,000	267,861	**255,117**	**12**
##	Valtimo	6,234,238	2,542,489	399,035	529,050	2,042,856	288,711	-629,440	-193,000	28,007	**-1,226,530**	**-519**
##	Varkaus	46,623,971	30,740,357	5,246,545	2,114,352	7,732,477	3,834,910	-2,734,792	2,391,000	272,710	**2,973,587**	**136**
##	Vehmaa	4,208,390	3,082,089	691,862	181,397	1,467,270	-877,335	-523,418	-116,000	27,853	**-274,672**	**-117**
##	Vesanto	5,063,418	2,357,127	529,327	279,276	1,563,333	178,163	-75,639	328,000	25,872	**122,040**	**54**
##	Vesilahti	11,740,815	6,585,402	1,146,596	230,683	5,151,131	-913,543	-1,074,147	-190,000	54,810	**-749,882**	**-167**
##	Veteli	6,858,494	4,489,749	711,956	420,791	2,795,801	947,904	-35,068	673,000	39,841	**3,185,480**	**953**
##	Vieremä	8,736,202	4,392,117	816,649	1,143,763	2,820,353	464,010	-140,042	863,000	46,553	**1,670,200**	**438**
##	Vihti	65,809,918	46,658,795	7,439,074	1,666,255	18,820,232	-2,431,191	-4,390,617	-450,000	376,910	**1,879,540**	**65**
##	Viitasaari	14,226,699	7,981,350	2,064,523	1,066,159	4,186,868	816,062	-937,055	-479,000	80,713	**552,921**	**82**
##	Vimpeli	6,208,796	4,485,328	870,445	307,892	2,289,571	754,127	-891,504	-60,000	37,383	**1,584,447**	**510**
##	Virolahti	8,276,661	3,674,283	1,169,304	618,349	2,044,864	1,080,540	-301,283	379,000	40,941	**429,337**	**126**
##	Virrat	16,659,697	7,797,302	1,912,516	1,125,495	4,487,624	3,137,421	-26,845	372,000	85,271	**2,231,087**	**312**
##	Vöyri	17,294,822	8,761,564	1,686,205	1,256,890	6,184,125	-494,511	1,183,897	30,000	82,425	**1,395,775**	**208**
##	Ylitornio	9,926,724	4,159,701	955,906	375,253	4,791,734	969,006	-872,647	416,000	51,713	**919,944**	**212**
##	Ylivieska	38,171,496	20,738,943	5,017,272	1,627,834	14,475,345	-1,116,601	-722,973	-383,000	181,422	**1,646,747**	**110**
##	Ylöjärvi	77,670,855	45,414,201	7,569,587	2,688,214	28,296,011	-494,271	-5,139,872	-672,000	404,753	**395,768**	**12**
##	Ypäjä	5,078,717	3,073,763	455,096	171,813	1,692,446	298,006	-644,657	22,000	29,313	**19,064**	**8**
##	Ähtäri	13,439,376	8,780,620	2,015,372	611,761	4,115,291	-171,589	-649,662	15,000	74,266	**1,351,683**	**219**
##	Äänekoski	46,778,059	28,742,632	4,396,220	3,708,446	12,143,020	2,550,931	-2,086,954	1,965,000	247,586	**4,888,823**	**246**

nrc	Alue	MUUTOS: Tasapainon MUUTOS pl. siirtymätasaus euroa	€/as
	Koko maa	**23,751,491**	**4**
##	Tervola	**-49,537**	**-15**
##	Teuva	**365,179**	**66**
##	Tohmajärvi	**-880,190**	**-184**
##	Toholampi	**399,081**	**119**
##	Toivakka	**-197,251**	**-80**
##	Tornio	**1,102,109**	**49**
##	Turku	**4,009,488**	**22**
##	Pello	**880,874**	**240**
##	Tuusniemi	**-72,989**	**-27**
##	Tuusula	**1,785,071**	**47**
##	Tyrnävä	**1,602,056**	**238**
##	Ulvila	**948,679**	**71**
##	Urjala	**-596,939**	**-120**
##	Utajärvi	**-194,228**	**-67**
##	Utsjoki	**-261,350**	**-207**
##	Uurainen	**191,459**	**53**
##	Uusikaarlepyy	**1,270,440**	**169**
##	Uusikaupunki	**605,728**	**39**
##	Vaasa	**9,988,293**	**149**
##	Valkeakoski	**-781,217**	**-37**
##	Valtimo	**-204,062**	**-86**
##	Varkaus	**-3,551,169**	**-162**
##	Vehmaa	**686,839**	**294**
##	Vesanto	**-83,061**	**-37**
##	Vesilahti	**848,323**	**189**
##	Veteli	**-402,198**	**-120**
##	Vieremä	**-238,925**	**-63**
##	Vihti	**1,082,925**	**37**
##	Viitasaari	**-555,098**	**-82**
##	Vimpeli	**-353,579**	**-114**
##	Virolahti	**-708,021**	**-208**
##	Virrat	**-1,760,421**	**-246**
##	Vöyri	**338,321**	**50**
##	Ylitornio	**2,262**	**1**
##	Ylivieska	**788,840**	**53**
##	Ylöjärvi	**899,631**	**28**
##	Ypäjä	**-74,373**	**-30**
##	Ähtäri	**87,390**	**14**
##	Äänekoski	**-2,713,470**	**-136**

VM/KAO

Uusi kunnan peruspalvelujen valtionosuus vuoden 2016 tasolla

- Uusi valtionosuusprosentti 24,17 % (nykyinen 25,47 %)
- Luvuissa ei ole mukana uusia sote-siirron muutosrajoitinta eikä siirtymä-/järjestelmämuutostasausta

knro	kuntanimi	As.määrä 31.12.2014	Ikärakenne, lask.kust.	Sairastavuus, lask.kust.	Muut lask. kustannukset yht.	Laskennalliset kustannukset yht.	Omarahoitus-osuus, €/as	Omarahoitus-osuus, €	Lisaosat yht.	Valtionosuuteen tehtävät vähenn. ja lisäykset, netto	Valtionosuus, ennen verotul. perust. valt.os. tasausta	Verotuloihin perustuva valt.os. tasaus	Verotulo-tas. muutoksen neutralisointi	Kunnan peruspalvelujen valtionosuus yht.	UUSI Kunnan peruspalvelujen valtionosuus ml. osaliitos vaikutus	NYKYINEN	MUUTOS euroa	€/as.
	nykyinen yht.	*5,442,837*	*18,706,319,311*	*6,327,570,154*	*1,565,238,365*	*26,599,127,830*	*3,642.28*	*19,824,336,348*	*310,907,426*	*1,142,870,754*	*8,257,603,675*	*684,654,297*	*-25*	*8,942,257,971*				
	UUSI, yht.	**5,442,837**	**6,697,898,271**	**0**	**1,015,855,211**	**7,713,753,483**	**1,074.69**	**5,849,362,496**	**221,006,782**	**277,274,570**	**2,362,672,339**	**547,612,312**	**137,041,985**	**3,047,326,635**	**3,047,326,635**	**8,942,257,971**	**-5,894,931,336**	**-1,083**
5	**Alajärvi**	10,171	14,123,214	0	1,585,806	15,709,021	1,074.69	10,930,672	320,329	817,227	5,915,905	4,924,017	256,090	11,096,012	**11,096,012**	**36,235,189**	**-25,139,178**	**-2,472**
9	**Alavieska**	2,687	3,988,437	0	327,107	4,315,543	1,074.69	2,887,692	86,837	206,656	1,721,344	1,444,469	67,654	3,233,468	**3,233,468**	**9,518,916**	**-6,285,449**	**-2,339**
10	**Alavus**	12,103	16,041,851	0	1,556,410	17,598,261	1,074.69	13,006,973	338,607	975,842	5,905,737	5,530,529	304,734	11,741,000	**11,735,180**	**39,968,121**	**-28,232,941**	**-2,333**
16	**Asikkala**	8,374	9,290,646	0	988,929	10,279,575	1,074.69	8,999,454	260,254	508,497	2,048,872	1,758,500	210,844	4,018,217	**4,018,217**	**18,387,495**	**-14,369,279**	**-1,716**
18	**Askola**	5,064	7,756,140	0	539,497	8,295,637	1,074.69	5,442,230	126,241	268,769	3,248,417	863,554	127,503	4,239,474	**4,239,474**	**7,482,343**	**-3,242,869**	**-640**
19	**Aura**	3,982	6,270,283	0	384,766	6,655,049	1,074.69	4,279,416	111,398	208,628	2,695,659	1,082,010	100,260	3,877,929	**3,877,929**	**7,002,382**	**-3,124,453**	**-785**
20	**Akaa**	17,052	23,516,231	0	1,266,593	24,782,824	1,074.69	18,325,614	581,387	935,417	7,974,015	5,129,550	429,342	13,532,907	**13,532,907**	**33,997,842**	**-20,464,935**	**-1,200**
46	**Enonkoski**	1,503	1,432,839	0	927,158	2,359,997	1,074.69	1,615,259	75,395	128,667	948,799	495,269	37,843	1,481,911	**1,481,911**	**5,638,391**	**-4,156,480**	**-2,765**
47	**Enontekiö**	1,890	1,764,297	0	1,963,843	3,728,140	1,074.69	2,031,164	891,645	153,535	2,742,156	622,245	47,587	3,411,988	**3,411,988**	**8,881,812**	**-5,469,824**	**-2,894**
49	**Espoo**	265,543	383,003,710	0	76,398,005	459,401,716	1,074.69	285,376,407	7,728,181	7,267,014	189,020,503	-29,683,518	6,685,951	166,022,936	**166,024,234**	**81,839,242**	**84,184,993**	**317**
50	**Eura**	12,314	15,287,315	0	1,426,553	16,713,868	1,074.69	13,233,733	296,850	733,344	4,510,330	2,141,202	310,047	6,961,579	**6,961,579**	**25,701,711**	**-18,740,132**	**-1,522**
51	**Eurajoki**	5,954	7,961,096	0	649,538	8,610,634	1,074.69	6,398,704	171,126	532,823	2,915,878	-626,728	149,912	2,439,062	**2,439,062**	**9,164,608**	**-6,725,545**	**-1,130**
52	**Evijärvi**	2,651	3,184,950	0	533,591	3,718,541	1,074.69	2,849,003	56,340	215,965	1,141,843	857,095	66,748	2,065,686	**2,065,686**	**8,049,907**	**-5,984,221**	**-2,257**
61	**Forssa**	17,521	17,555,123	0	2,092,504	19,647,627	1,074.69	18,829,643	659,757	1,094,205	2,571,945	4,040,982	441,151	7,054,078	**7,054,078**	**41,213,470**	**-34,159,392**	**-1,950**
69	**Haapajärvi**	7,479	11,269,206	0	1,093,725	12,362,931	1,074.69	8,037,607	295,725	506,067	5,127,117	3,405,867	188,309	8,721,293	**8,721,293**	**23,548,046**	**-14,826,753**	**-1,982**
71	**Haapavesi**	7,175	11,210,205	0	1,274,101	12,484,307	1,074.69	7,710,901	362,220	516,538	5,652,164	3,189,820	180,655	9,022,640	**9,022,640**	**22,993,263**	**-13,970,623**	**-1,947**
72	**Hailuoto**	997	906,708	0	1,298,968	2,205,676	1,074.69	1,071,466	78,863	62,903	1,275,977	241,111	25,103	1,542,191	**1,542,191**	**3,548,329**	**-2,006,137**	**-2,012**
74	**Halsua**	1,222	1,348,217	0	430,850	1,779,067	1,074.69	1,313,271	87,009	99,954	652,758	389,941	30,768	1,073,468	**1,073,468**	**4,214,239**	**-3,140,771**	**-2,570**
75	**Hamina**	21,061	23,147,541	0	2,975,678	26,123,218	1,074.69	22,634,046	784,269	1,106,513	5,379,955	2,442,878	530,283	8,353,115	**8,353,115**	**39,681,918**	**-31,328,803**	**-1,488**
77	**Hankasalmi**	5,307	6,283,446	0	757,313	7,040,759	1,074.69	5,703,380	228,574	434,738	2,000,692	2,731,137	133,622	4,865,451	**4,865,451**	**20,087,282**	**-15,221,831**	**-2,868**
78	**Hanko**	9,021	9,711,860	0	2,336,564	12,048,424	1,074.69	9,694,778	544,799	411,687	3,310,132	-88,779	227,134	3,448,487	**3,448,487**	**13,820,483**	**-10,371,995**	**-1,150**
79	**Harjavalta**	7,366	7,982,119	0	651,658	8,633,776	1,074.69	7,916,167	227,120	371,991	1,316,721	-276,644	185,464	1,225,542	**1,225,542**	**12,890,523**	**-11,664,981**	**-1,584**
81	**Hartola**	3,071	2,615,734	0	709,311	3,325,045	1,074.69	3,300,373	172,000	268,975	465,646	805,725	77,323	1,348,694	**1,348,694**	**9,492,182**	**-8,143,489**	**-2,652**
82	**Hattula**	9,738	13,692,416	0	780,759	14,473,175	1,074.69	10,465,331	257,951	456,301	4,722,096	1,260,134	245,187	6,227,418	**6,227,418**	**12,242,269**	**-6,014,852**	**-618**
86	**Hausjärvi**	8,815	12,770,730	0	966,436	13,737,165	1,074.69	9,473,392	212,493	476,969	4,953,235	1,866,420	221,948	7,041,603	**7,041,603**	**14,919,228**	**-7,877,625**	**-894**
90	**Heinävesi**	3,638	3,369,145	0	1,152,383	4,521,528	1,074.69	3,909,722	285,369	314,337	1,211,511	824,699	91,599	2,127,809	**2,127,809**	**14,258,514**	**-12,130,705**	**-3,334**
91	**Helsinki**	620,715	648,027,351	0	180,983,688	829,011,039	1,074.69	667,076,203	20,203,497	24,909,389	207,047,721	-52,605,958	15,628,617	170,070,380	**170,070,380**	**314,368,836**	**-144,298,455**	**-232**
92	**Vantaa**	210,803	284,265,056	0	64,233,428	348,498,484	1,074.69	226,547,876	6,553,487	8,063,352	136,567,447	-9,037,262	5,307,684	132,837,870	**132,837,870**	**171,760,559**	**-38,922,689**	**-185**
97	**Hirvensalmi**	2,326	2,183,845	0	569,780	2,753,625	1,074.69	2,499,729	76,497	196,132	526,525	468,579	58,565	1,053,669	**1,053,669**	**7,617,723**	**-6,564,054**	**-2,822**
98	**Hollola**	23,996	33,903,330	0	2,223,899	36,127,229	1,074.69	25,788,261	743,484	1,168,093	12,250,544	4,092,128	604,181	16,946,853	**16,946,853**	**40,724,286**	**-23,777,433**	**-991**
99	**Honkajoki**	1,788	1,920,988	0	564,320	2,485,308	1,074.69	1,921,546	54,877	188,686	807,325	423,486	45,019	1,275,830	**1,275,830**	**4,889,033**	**-3,613,203**	**-2,021**
102	**Huittinen**	10,487	11,786,106	0	1,310,882	13,096,988	1,074.69	11,270,274	264,443	748,407	2,839,563	3,429,693	264,046	6,533,302	**6,533,302**	**26,016,702**	**-19,483,400**	**-1,858**
103	**Humppila**	2,440	3,113,048	0	284,232	3,397,280	1,074.69	2,622,244	79,014	183,798	1,037,848	1,019,465	61,435	2,118,748	**2,118,748**	**6,768,934**	**-4,650,186**	**-1,906**
105	**Hyrynsalmi**	2,490	1,967,011	0	1,364,426	3,331,437	1,074.69	2,675,978	440,527	216,697	1,312,683	938,145	62,694	2,313,522	**2,313,522**	**10,618,790**	**-8,305,268**	**-3,335**
106	**Hyvinkää**	46,366	57,137,266	0	5,419,211	62,556,478	1,074.69	49,829,077	1,427,422	1,998,054	16,152,877	-644,670	1,167,422	16,675,630	**16,675,630**	**56,744,143**	**-40,068,513**	**-864**
108	**Hämeenkyrö**	10,610	14,298,154	0	922,854	15,221,007	1,074.69	11,402,461	373,051	575,447	4,767,044	3,231,866	267,143	8,266,053	**8,266,053**	**23,602,436**	**-15,336,383**	**-1,445**
109	**Hämeenlinna**	67,976	78,871,834	0	7,959,545	86,831,379	1,074.69	73,053,127	2,087,380	3,325,354	19,190,986	2,246,958	1,711,528	23,149,471	**23,149,471**	**104,865,869**	**-81,716,398**	**-1,202**
111	**Heinola**	19,695	19,100,631	0	2,225,806	21,326,437	1,074.69	21,166,020	829,839	1,114,196	2,104,452	3,482,929	495,889	6,083,270	**6,083,270**	**43,322,831**	**-37,239,561**	**-1,891**
139	**Ii**	9,666	16,988,153	0	1,695,143	18,683,297	1,074.69	10,387,954	426,471	508,292	9,230,106	3,626,706	243,375	13,100,187	**13,100,187**	**28,199,131**	**-15,098,945**	**-1,562**
140	**Iisalmi**	22,115	25,986,134	0	2,008,431	27,994,565	1,074.69	23,766,769	834,762	1,335,817	6,398,375	4,241,008	556,821	11,196,203	**11,196,203**	**50,415,284**	**-39,219,082**	**-1,773**
142	**Iitti**	6,950	7,729,874	0	935,896	8,665,770	1,074.69	7,469,096	236,860	418,628	1,852,163	1,793,032	174,990	3,820,185	**3,820,185**	**16,133,301**	**-12,313,116**	**-1,772**
143	**Ikaalinen**	7,298	8,149,092	0	1,075,672	9,224,764	1,074.69	7,843,088	252,934	516,131	2,150,741	1,975,977	183,752	4,310,470	**4,310,470**	**18,985,327**	**-14,674,857**	**-2,011**
145	**Ilmajoki**	12,181	18,206,707	0	942,785	19,149,491	1,074.69	13,090,799	302,739	750,983	7,112,414	3,988,538	306,698	11,407,651	**11,407,651**	**29,419,605**	**-18,011,954**	**-1,479**
146	**Ilomantsi**	5,504	4,394,753	0	2,830,862	7,225,615	1,074.69	5,915,094	856,418	439,925	2,606,865	1,154,454	138,582	3,899,901	**3,899,901**	**22,777,389**	**-18,877,488**	**-3,430**
148	**Inari**	6,814	6,691,252	0	7,021,054	13,712,307	1,074.69	7,322,938	2,575,345	411,863	9,376,577	372,412	171,566	9,920,555	**9,920,555**	**24,233,456**	**-14,312,901**	**-2,101**
149	**Inkoo**	5,560	7,565,994	0	1,637,071	9,203,064	1,074.69	5,975,276	130,686	269,489	3,627,963	-173,624	139,992	3,594,331	**3,594,331**	**7,021,866**	**-3,427,535**	**-616**
151	**Isojoki**	2,198	2,074,050	0	758,184	2,832,234	1,074.69	2,362,169	109,273	214,012	793,350	1,065,966	55,342	1,914,658	**1,914,658**	**8,964,634**	**-7,049,976**	**-3,207**
152	**Isokyrö**	4,842	6,268,600	0	509,266	6,777,866	1,074.69	5,203,649	127,674	348,953	2,050,844	1,857,817	121,914	4,030,575	**4,030,575**	**13,267,937**	**-9,237,362**	**-1,908**
153	**Imatra**	28,037	27,457,912	0	3,277,540	30,735,453	1,074.69	30,131,084	1,117,495	1,339,567	3,061,431	2,699,121	705,927	6,466,479	**6,466,479**	**56,175,489**	**-49,709,011**	**-1,773**

knro	kuntanimi	As.määrä 31.12.2014	Ikärakenne, lask.kust.	Sairastavuus, lask.kust.	Muut lask. kustannukset yht.	**Laskennalliset kustannukset yht.**	Omarahoitus-osuus, €/as	Omarahoitus-osuus, €	Lisaosat yht.	Valtionosuuteen tehtävät vähenn. ja lisäykset, netto	Valtionosuus, ennen verotul. perust. valt.os. tasausta	Verotuloihin perustuva valt.os. tasaus	Verotulo-tas. muutoksen neutralisointi	**Kunnan peruspalvelujen valtionosuus yht.**	**UUSI Kunnan peruspalvelujen valtionosuus ml. osaliitos vaikutus**	**NYKYINEN**	**MUUTOS euroa**	**€/as.**
	nykyinen yht.	*5,442,837*	*18,706,319,311*	*6,327,570,154*	*1,565,238,365*	*26,599,127,830*	*3,642.28*	*19,824,336,348*	*310,907,426*	*1,142,870,754*	*8,257,603,675*	*684,654,297*	*-25*	*8,942,257,971*				
	UUSI, yht.	**5,442,837**	**6,697,898,271**	**0**	**1,015,855,211**	**7,713,753,483**	**1,074.69**	**5,849,362,496**	**221,006,782**	**277,274,570**	**2,362,672,339**	**547,612,312**	**137,041,985**	**3,047,326,635**	**3,047,326,635**	**8,942,257,971**	**-5,894,931,336**	**-1,083**
165	**Janakkala**	16,840	22,518,806	0	1,654,145	24,172,951	1,074.69	18,097,780	474,807	801,693	7,351,672	2,813,872	424,004	10,589,548	**10,589,548**	**27,467,777**	**-16,878,228**	**-1,002**
167	**Joensuu**	75,041	82,305,945	0	8,472,729	90,778,675	1,074.69	80,645,812	3,086,897	4,340,927	17,560,687	16,375,165	1,889,413	35,825,265	**35,825,265**	**144,678,350**	**-108,853,085**	**-1,451**
169	**Jokioinen**	5,516	7,466,268	0	479,513	7,945,781	1,074.69	5,927,990	152,789	320,842	2,491,422	1,300,378	138,884	3,930,683	**3,930,683**	**11,008,686**	**-7,078,002**	**-1,283**
171	**Joroinen**	5,178	5,832,899	0	851,800	6,684,699	1,074.69	5,564,745	178,382	364,080	1,662,416	1,495,525	130,374	3,288,314	**3,288,314**	**13,194,611**	**-9,906,297**	**-1,913**
172	**Joutsa**	4,782	4,319,223	0	1,077,461	5,396,684	1,074.69	5,139,168	312,849	391,604	961,969	1,715,160	120,403	2,797,532	**2,797,532**	**15,979,977**	**-13,182,445**	**-2,757**
174	**Juankoski**	4,882	4,639,542	0	670,445	5,309,987	1,074.69	5,246,637	178,214	374,425	615,990	2,017,968	122,921	2,756,878	**2,756,878**	**15,994,655**	**-13,237,776**	**-2,712**
176	**Juuka**	5,140	4,417,878	0	1,684,166	6,102,044	1,074.69	5,523,907	530,655	423,661	1,532,454	2,030,450	129,417	3,692,321	**3,692,321**	**21,087,139**	**-17,394,818**	**-3,384**
177	**Juupajoki**	2,033	2,511,658	0	335,005	2,846,663	1,074.69	2,184,845	65,622	138,485	865,924	445,032	51,188	1,362,144	**1,362,144**	**5,027,365**	**-3,665,221**	**-1,803**
178	**Juva**	6,616	6,430,769	0	1,427,327	7,858,096	1,074.69	7,110,149	352,485	553,353	1,653,785	2,221,731	166,580	4,042,096	**4,042,096**	**22,022,423**	**-17,980,327**	**-2,718**
179	**Jyväskylä**	135,780	163,716,134	0	13,099,532	176,815,666	1,074.69	145,921,408	5,871,086	6,827,902	43,593,247	22,509,249	3,418,725	69,521,220	**69,521,220**	**201,056,698**	**-131,535,477**	**-969**
181	**Jämijärvi**	1,997	2,396,787	0	316,273	2,713,060	1,074.69	2,146,156	58,235	170,891	796,031	879,021	50,281	1,725,333	**1,725,333**	**6,252,634**	**-4,527,302**	**-2,267**
182	**Jämsä**	21,808	24,208,931	0	2,427,401	26,636,332	1,074.69	23,436,840	889,672	1,210,571	5,299,736	1,717,932	549,091	7,566,759	**7,566,759**	**47,877,380**	**-40,310,621**	**-1,848**
186	**Järvenpää**	40,390	53,302,409	0	4,225,270	57,527,679	1,074.69	43,406,729	1,188,517	1,454,514	16,763,981	-560,424	1,016,956	17,220,513	**17,220,513**	**28,608,322**	**-11,387,809**	**-282**
202	**Kaarina**	32,148	46,457,083	0	2,874,910	49,331,993	1,074.69	34,549,134	880,285	944,324	16,607,468	-244,644	809,436	17,172,260	**17,172,260**	**33,610,273**	**-16,438,013**	**-511**
204	**Kaavi**	3,214	3,311,611	0	819,965	4,131,576	1,074.69	3,454,054	162,372	263,708	1,103,603	1,494,184	80,923	2,678,710	**2,678,710**	**13,546,372**	**-10,867,662**	**-3,381**
205	**Kajaani**	37,791	46,245,230	0	4,275,755	50,520,985	1,074.69	40,613,610	1,756,513	1,951,347	13,615,235	8,126,096	951,517	22,692,848	**22,692,848**	**78,615,087**	**-55,922,239**	**-1,480**
208	**Kalajoki**	12,632	17,953,780	0	1,510,436	19,464,216	1,074.69	13,575,484	365,036	825,111	7,078,879	4,381,164	318,054	11,778,096	**11,778,096**	**31,827,239**	**-20,049,142**	**-1,587**
211	**Kangasala**	30,471	45,435,642	0	2,042,278	47,477,920	1,074.69	32,746,879	976,661	1,332,296	17,039,998	2,975,795	767,211	20,783,004	**20,783,004**	**43,334,655**	**-22,551,651**	**-740**
213	**Kangasniemi**	5,693	5,258,220	0	1,237,316	6,495,537	1,074.69	6,118,210	383,408	465,116	1,225,850	1,550,663	143,341	2,919,853	**2,919,853**	**20,296,360**	**-17,376,507**	**-3,052**
214	**Kankaanpää**	11,883	13,742,079	0	1,437,488	15,179,567	1,074.69	12,770,541	380,004	832,292	3,621,322	3,336,861	299,195	7,257,377	**7,257,377**	**26,769,519**	**-19,512,142**	**-1,642**
216	**Kannonkoski**	1,475	1,615,150	0	467,617	2,082,767	1,074.69	1,585,168	144,000	127,362	768,960	601,703	37,138	1,407,801	**1,407,801**	**6,758,045**	**-5,350,244**	**-3,627**
217	**Kannus**	5,643	8,132,027	0	744,960	8,876,987	1,074.69	6,064,476	166,845	376,800	3,356,156	1,802,069	142,082	5,300,306	**5,300,306**	**13,440,302**	**-8,139,996**	**-1,442**
218	**Karijoki**	1,409	1,196,278	0	238,378	1,434,655	1,074.69	1,514,238	40,833	132,429	93,679	669,285	35,476	798,440	**798,440**	**5,053,225**	**-4,254,785**	**-3,020**
224	**Karkkila**	8,977	11,457,268	0	1,283,784	12,741,052	1,074.69	9,647,492	280,174	474,971	3,848,705	2,168,853	226,027	6,243,584	**6,243,584**	**18,467,048**	**-12,223,464**	**-1,362**
226	**Karstula**	4,286	4,695,941	0	969,836	5,665,777	1,074.69	4,606,121	413,145	322,990	1,795,790	1,619,750	107,915	3,523,455	**3,523,455**	**15,381,848**	**-11,858,393**	**-2,767**
230	**Karvia**	2,491	2,456,674	0	627,477	3,084,151	1,074.69	2,677,053	159,549	245,947	812,595	1,185,393	62,719	2,060,707	**2,060,707**	**8,855,604**	**-6,794,897**	**-2,728**
231	**Kaskinen**	1,324	1,050,624	0	321,240	1,371,865	1,074.69	1,422,890	75,101	79,302	103,379	-55,870	33,336	80,844	**80,844**	**2,034,481**	**-1,953,636**	**-1,476**
232	**Kauhajoki**	14,007	16,801,865	0	2,054,514	18,856,378	1,074.69	15,053,183	471,794	1,095,854	5,370,843	4,845,485	352,674	10,569,002	**10,569,002**	**39,866,158**	**-29,297,156**	**-2,092**
233	**Kauhava**	16,908	21,313,667	0	2,329,168	23,642,836	1,074.69	18,170,859	390,419	1,268,702	7,131,098	5,491,526	425,717	13,048,341	**13,048,341**	**49,379,058**	**-36,330,717**	**-2,149**
235	**Kauniainen**	9,357	12,802,097	0	2,011,317	14,813,414	1,074.69	10,055,874	231,579	18,174	5,007,293	-1,912,344	235,594	3,330,543	**3,330,543**	**-1,321,732**	**4,652,276**	**497**
236	**Kaustinen**	4,283	5,963,935	0	576,095	6,540,030	1,074.69	4,602,897	107,934	306,402	2,351,468	1,133,922	107,839	3,593,229	**3,593,229**	**9,252,464**	**-5,659,235**	**-1,321**
239	**Keitele**	2,398	2,317,007	0	568,684	2,885,691	1,074.69	2,577,107	224,694	181,673	714,952	726,058	60,378	1,501,387	**1,501,387**	**8,220,778**	**-6,719,390**	**-2,802**
240	**Kemi**	21,929	24,558,202	0	2,271,218	26,829,420	1,074.69	23,566,877	1,000,784	1,190,450	5,453,777	1,877,090	552,137	7,883,004	**7,883,004**	**46,572,631**	**-38,689,627**	**-1,764**
241	**Keminmaa**	8,469	11,543,778	0	831,978	12,375,756	1,074.69	9,101,550	297,737	401,170	3,973,114	1,005,674	213,236	5,192,023	**5,192,023**	**14,161,444**	**-8,969,420**	**-1,059**
244	**Kempele**	16,889	30,877,656	0	614,578	31,492,234	1,074.69	18,150,439	570,545	600,461	14,512,800	2,703,107	425,238	17,641,146	**17,641,146**	**25,421,471**	**-7,780,325**	**-461**
245	**Kerava**	35,317	44,419,498	0	6,082,274	50,501,772	1,074.69	37,954,827	1,023,837	1,311,434	14,882,217	-891,811	889,226	14,879,631	**14,879,631**	**27,802,114**	**-12,922,483**	**-366**
249	**Keuruu**	10,177	10,716,240	0	1,640,255	12,356,495	1,074.69	10,937,120	382,350	607,482	2,409,207	2,592,752	256,241	5,258,199	**5,258,199**	**27,685,196**	**-22,426,997**	**-2,204**
250	**Kihniö**	2,080	2,182,695	0	439,053	2,621,748	1,074.69	2,235,355	124,050	181,659	692,102	879,874	52,371	1,624,347	**1,624,347**	**7,045,595**	**-5,421,248**	**-2,606**
256	**Kinnula**	1,766	2,237,685	0	490,350	2,728,034	1,074.69	1,897,903	272,298	145,541	1,247,971	861,034	44,465	2,153,470	**2,153,470**	**7,093,151**	**-4,939,681**	**-2,797**
257	**Kirkkonummi**	38,220	61,638,574	0	7,667,553	69,306,127	1,074.69	41,074,652	1,026,489	1,113,616	30,371,579	-1,751,171	962,319	29,582,727	**29,582,727**	**27,445,376**	**2,137,351**	**56**
260	**Kitee**	10,986	10,701,673	0	2,138,062	12,839,735	1,074.69	11,806,544	817,333	887,723	2,738,247	4,218,557	276,610	7,233,414	**7,233,414**	**38,457,054**	**-31,223,640**	**-2,842**
261	**Kittilä**	6,470	7,547,199	0	6,710,830	14,258,029	1,074.69	6,953,244	2,074,734	430,111	9,809,630	-158,355	162,904	9,814,179	**9,814,179**	**21,470,317**	**-11,656,139**	**-1,802**
263	**Kiuruvesi**	8,752	9,984,209	0	1,569,490	11,553,699	1,074.69	9,405,687	439,046	696,966	3,284,024	4,070,351	220,361	7,574,737	**7,574,737**	**32,051,863**	**-24,477,126**	**-2,797**
265	**Kivijärvi**	1,244	1,287,249	0	485,614	1,772,863	1,074.69	1,336,914	178,481	107,622	722,052	490,565	31,322	1,243,939	**1,243,939**	**5,839,958**	**-4,596,019**	**-3,695**
271	**Kokemäki**	7,702	8,071,802	0	999,887	9,071,689	1,074.69	8,277,262	250,459	531,044	1,575,929	2,095,575	193,924	3,865,429	**3,865,429**	**19,375,562**	**-15,510,134**	**-2,014**
272	**Kokkola**	47,278	66,216,994	0	6,806,643	73,023,638	1,074.69	50,809,194	1,467,301	2,586,719	26,268,464	5,946,651	1,190,385	33,405,500	**33,405,500**	**90,210,017**	**-56,804,517**	**-1,202**
273	**Kolari**	3,840	3,922,254	0	2,461,262	6,383,516	1,074.69	4,126,810	1,372,032	276,491	3,905,230	194,717	96,685	4,196,632	**4,196,632**	**14,253,389**	**-10,056,757**	**-2,619**
275	**Konnevesi**	2,831	2,913,973	0	580,649	3,494,622	1,074.69	3,042,447	131,718	218,896	802,788	1,143,346	71,280	2,017,414	**2,017,414**	**9,653,284**	**-7,635,870**	**-2,697**
276	**Kontiolahti**	14,681	24,668,106	0	1,464,316	26,132,422	1,074.69	15,777,524	469,898	628,603	11,453,399	3,981,462	369,644	15,804,505	**15,804,505**	**25,431,796**	**-9,627,290**	**-656**
280	**Korsnäs**	2,219	2,425,599	0	1,170,000	3,595,600	1,074.69	2,384,737	85,149	201,427	1,497,439	586,625	55,871	2,139,935	**2,139,935**	**7,432,355**	**-5,292,420**	**-2,385**
284	**Koski Tl**	2,438	2,836,576	0	402,941	3,239,517	1,074.69	2,620,094	63,660	187,204	870,287	954,714	61,385	1,886,386	**1,886,386**	**7,161,616**	**-5,275,230**	**-2,164**
285	**Kotka**	54,518	59,768,851	0	9,523,481	69,292,332	1,074.69	58,589,949	2,484,493	2,516,099	15,702,975	5,756,642	1,372,677	22,832,293	**22,832,293**	**109,474,957**	**-86,642,664**	**-1,589**
286	**Kouvola**	86,453	94,275,484	0	10,223,038	104,498,522	1,074.69	92,910,175	3,322,007	4,472,808	19,383,163	10,053,179	2,176,749	31,613,090	**31,613,090**	**161,473,911**	**-129,860,820**	**-1,502**
287	**Kristiinankaupu**	6,845	6,297,994	0	2,226,988	8,524,982	1,074.69	7,356,253	334,106	557,778	2,060,614	2,152,709	172,346	4,385,669	**4,385,669**	**20,300,346**	**-15,914,677**	**-2,325**
288	**Kruunupyy**	6,662	9,026,889	0	2,529,606	11,556,495	1,074.69	7,159,585	130,258	477,756	5,004,924	1,642,991	167,739	6,815,654	**6,815,654**	**16,604,903**	**-9,789,249**	**-1,469**
290	**Kuhmo**	8,950	8,479,539	0	4,725,523	13,205,062	1,074.69	9,618,476	1,441,763	706,898	5,735,247	2,939,012	225,347	8,899,606	**8,899,606**	**32,991,416**	**-24,091,810**	**-2,692**

knro	kuntanimi	As.määrä 31.12.2014	Ikärakenne, lask.kust.	Sairastavuus, lask.kust.	Muut lask. kustannukset yht.	**Laskennalliset kustannukset yht.**	Omarahoitus-osuus, €/as	Omarahoitus-osuus, €	Lisaosat yht.	Valtionosuuteen tehtävät vähenn. ja lisäykset, netto	Valtionosuus, ennen verotul. perust. valt.os. tasausta	Verotuloihin perustuva valt.os. tasaus	Verotulo-tas. muutoksen neutralisointi	**Kunnan peruspalvelujen valtionosuus yht.**	**UUSI Kunnan peruspalvelujen valtionosuus ml. osaliitos vaikutus**	**NYKYINEN**	**MUUTOS euroa**	**€/as.**
	nykyinen yht.	*5,442,837*	*18,706,319,311*	*6,327,570,154*	*1,565,238,365*	*26,599,127,830*	*3,642.28*	*19,824,336,348*	*310,907,426*	*1,142,870,754*	*8,257,603,675*	*684,654,297*	*-25*	*8,942,257,971*				
	UUSI, yht.	**5,442,837**	**6,697,898,271**	**0**	**1,015,855,211**	**7,713,753,483**	**1,074.69**	**5,849,362,496**	**221,006,782**	**277,274,570**	**2,362,672,339**	**547,612,312**	**137,041,985**	**3,047,326,635**	**3,047,326,635**	**8,942,257,971**	**-5,894,931,336**	**-1,083**
291	**Kuhmoinen**	2,374	1,783,499	0	695,370	2,478,869	1,074.69	2,551,314	187,036	189,084	303,676	492,945	59,774	856,394	**856,394**	**9,597,758**	**-8,741,364**	**-3,682**
297	**Kuopio**	111,289	128,308,093	0	10,704,671	139,012,764	1,074.69	119,601,175	3,768,742	5,989,560	29,169,891	13,555,760	2,802,080	45,527,731	**45,526,913**	**188,203,338**	**-142,676,425**	**-1,282**
300	**Kuortane**	3,727	4,385,049	0	594,836	4,979,886	1,074.69	4,005,370	84,437	298,192	1,357,145	1,583,122	93,840	3,034,106	**3,034,106**	**12,914,497**	**-9,880,391**	**-2,651**
301	**Kurikka**	22,073	25,950,867	0	2,694,074	28,644,941	1,074.69	23,721,632	640,793	1,638,924	7,203,026	8,714,345	555,763	16,473,135	**16,473,135**	**62,467,154**	**-45,994,020**	**-2,084**
304	**Kustavi**	892	629,044	0	544,637	1,173,681	1,074.69	958,623	53,500	69,212	337,769	-59,688	22,459	300,540	**300,540**	**2,656,065**	**-2,355,525**	**-2,641**
305	**Kuusamo**	15,823	18,784,997	0	4,999,329	23,784,326	1,074.69	17,004,820	1,299,984	1,064,023	9,143,513	3,986,883	398,398	13,528,794	**13,528,794**	**47,976,243**	**-34,447,449**	**-2,177**
309	**Outokumpu**	7,172	7,802,791	0	964,524	8,767,315	1,074.69	7,707,677	285,510	495,013	1,840,161	2,716,591	180,580	4,737,331	**4,737,331**	**21,403,498**	**-16,666,167**	**-2,324**
312	**Kyyjärvi**	1,399	1,665,188	0	455,642	2,120,830	1,074.69	1,503,491	114,961	118,351	850,650	344,180	35,225	1,230,054	**1,230,054**	**4,573,678**	**-3,343,624**	**-2,390**
316	**Kärkölä**	4,647	5,437,830	0	664,102	6,101,931	1,074.69	4,994,084	134,740	294,684	1,537,271	1,610,719	117,004	3,264,994	**3,264,994**	**9,545,696**	**-6,280,702**	**-1,352**
317	**Kärsämäki**	2,696	3,851,950	0	729,005	4,580,956	1,074.69	2,897,364	228,517	243,977	2,156,086	1,513,741	67,881	3,737,707	**3,737,707**	**11,347,447**	**-7,609,740**	**-2,823**
320	**Kemijärvi**	7,892	6,354,693	0	3,412,704	9,767,397	1,074.69	8,481,453	1,313,796	509,728	3,109,468	1,894,721	198,708	5,202,898	**5,202,898**	**27,229,750**	**-22,026,853**	**-2,791**
322	**Kemiönsaari**	6,943	7,083,611	0	4,998,169	12,081,780	1,074.69	7,461,573	334,980	447,002	5,402,188	1,891,162	174,814	7,468,164	**7,468,164**	**23,681,582**	**-16,213,418**	**-2,335**
398	**Lahti**	118,644	133,919,124	0	15,085,903	149,005,028	1,074.69	127,505,520	5,003,827	5,981,414	32,484,748	14,046,855	2,987,267	49,518,870	**49,518,870**	**198,818,140**	**-149,299,270**	**-1,258**
399	**Laihia**	8,068	12,055,195	0	744,234	12,799,429	1,074.69	8,670,599	204,189	459,412	4,792,431	1,780,108	203,139	6,775,678	**6,775,678**	**15,799,065**	**-9,023,387**	**-1,118**
400	**Laitila**	8,542	11,332,990	0	1,285,681	12,618,671	1,074.69	9,180,002	188,174	589,199	4,216,043	1,885,498	215,074	6,316,615	**6,316,615**	**20,175,157**	**-13,858,542**	**-1,622**
402	**Lapinlahti**	10,093	12,317,858	0	1,591,358	13,909,217	1,074.69	10,846,846	350,578	705,067	4,118,015	4,014,055	254,126	8,386,195	**8,386,195**	**31,940,499**	**-23,554,304**	**-2,334**
403	**Lappajärvi**	3,259	3,215,497	0	617,245	3,832,742	1,074.69	3,502,415	80,051	279,667	690,046	1,106,325	82,056	1,878,427	**1,878,427**	**10,762,209**	**-8,883,782**	**-2,726**
405	**Lappeenranta**	72,794	81,316,073	0	10,723,398	92,039,470	1,074.69	78,230,984	2,813,536	3,915,840	20,537,862	4,384,302	1,832,837	26,755,001	**26,755,001**	**115,242,993**	**-88,487,992**	**-1,216**
407	**Lapinjärvi**	2,779	3,149,437	0	889,536	4,038,973	1,074.69	2,986,564	75,547	212,539	1,340,496	998,195	69,971	2,408,662	**2,408,662**	**7,317,311**	**-4,908,649**	**-1,766**
408	**Lapua**	14,733	20,975,902	0	1,581,099	22,557,001	1,074.69	15,833,408	387,314	917,929	8,028,837	4,581,864	370,954	12,981,655	**12,981,655**	**37,707,367**	**-24,725,712**	**-1,678**
410	**Laukaa**	18,709	30,863,019	0	1,367,027	32,230,046	1,074.69	20,106,375	644,460	877,580	13,645,710	5,578,705	471,063	19,695,478	**19,695,478**	**38,929,782**	**-19,234,304**	**-1,028**
416	**Lemi**	3,116	4,275,308	0	367,557	4,642,865	1,074.69	3,348,734	95,983	190,415	1,580,529	998,878	78,456	2,657,863	**2,657,863**	**6,931,252**	**-4,273,389**	**-1,371**
418	**Lempäälä**	22,233	38,512,880	0	1,412,361	39,925,241	1,074.69	23,893,583	688,409	833,995	17,554,062	1,255,088	559,792	19,368,941	**19,368,941**	**29,456,378**	**-10,087,436**	**-454**
420	**Leppävirta**	10,015	11,137,447	0	1,485,043	12,622,490	1,074.69	10,763,020	324,969	661,609	2,846,047	2,693,771	252,162	5,791,980	**5,791,980**	**27,220,506**	**-21,428,526**	**-2,140**
421	**Lestijärvi**	817	943,709	0	470,397	1,414,106	1,074.69	878,022	63,730	71,226	671,041	270,446	20,571	962,057	**962,057**	**3,265,995**	**-2,303,937**	**-2,820**
422	**Lieksa**	12,117	10,765,103	0	4,473,963	15,239,066	1,074.69	13,022,019	1,122,454	838,572	4,178,074	3,227,760	305,087	7,710,921	**7,710,921**	**40,608,126**	**-32,897,205**	**-2,715**
423	**Lieto**	19,209	29,970,189	0	1,394,397	31,364,586	1,074.69	20,643,720	491,529	735,236	11,947,631	1,272,605	483,652	13,703,888	**13,703,888**	**23,400,617**	**-9,696,729**	**-505**
425	**Liminka**	9,740	24,124,986	0	789,239	24,914,225	1,074.69	10,467,481	316,090	349,252	15,112,086	3,962,792	245,238	19,320,115	**19,320,115**	**25,759,305**	**-6,439,189**	**-661**
426	**Liperi**	12,335	17,554,863	0	1,208,058	18,762,921	1,074.69	13,256,301	406,868	755,268	6,668,755	4,653,919	310,576	11,633,250	**11,633,250**	**30,500,887**	**-18,867,637**	**-1,530**
430	**Loimaa**	16,607	18,549,889	0	1,916,334	20,466,223	1,074.69	17,847,377	482,379	1,157,336	4,258,562	5,166,099	418,138	9,842,799	**9,842,799**	**45,114,788**	**-35,271,988**	**-2,124**
433	**Loppi**	8,291	12,019,118	0	1,019,663	13,038,782	1,074.69	8,910,255	211,255	504,082	4,843,864	2,268,625	208,754	7,321,243	**7,321,243**	**17,216,306**	**-9,895,063**	**-1,193**
434	**Loviisa**	15,480	17,696,255	0	4,124,523	21,820,778	1,074.69	16,636,201	492,074	889,024	6,565,675	-250,823	389,762	6,704,614	**6,704,614**	**27,615,713**	**-20,911,099**	**-1,351**
435	**Luhanka**	761	650,023	0	229,766	879,789	1,074.69	817,839	47,007	68,866	177,822	162,497	19,161	359,480	**359,480**	**3,321,370**	**-2,961,891**	**-3,892**
436	**Lumijoki**	2,074	4,315,609	0	252,747	4,568,356	1,074.69	2,228,907	60,848	111,642	2,511,939	1,136,307	52,220	3,700,466	**3,700,466**	**6,662,485**	**-2,962,019**	**-1,428**
440	**Luoto**	5,107	10,812,060	0	1,644,109	12,456,169	1,074.69	5,488,442	87,380	266,048	7,321,155	2,141,271	128,586	9,591,012	**9,591,012**	**14,913,716**	**-5,322,704**	**-1,042**
441	**Luumäki**	4,949	5,249,972	0	1,041,358	6,291,331	1,074.69	5,318,641	239,865	344,893	1,557,448	833,379	124,608	2,515,435	**2,515,435**	**12,708,857**	**-10,193,422**	**-2,060**
442	**Luvia**	3,340	4,690,917	0	321,758	5,012,675	1,074.69	3,589,465	98,986	175,642	1,697,838	642,606	84,096	2,424,540	**2,424,540**	**5,826,370**	**-3,401,830**	**-1,019**
444	**Lohja**	47,624	63,432,764	0	6,713,506	70,146,269	1,074.69	51,181,037	1,565,274	2,249,948	22,780,455	3,376,239	1,199,097	27,355,790	**27,355,790**	**71,689,125**	**-44,333,335**	**-931**
445	**Parainen**	15,494	19,337,603	0	9,851,964	29,189,567	1,074.69	16,651,247	332,862	720,248	13,591,430	-3,450	390,114	13,978,095	**13,978,095**	**32,645,920**	**-18,667,825**	**-1,205**
475	**Maalahti**	5,573	6,467,857	0	4,315,725	10,783,583	1,074.69	5,989,247	116,526	422,231	5,333,092	1,498,286	140,319	6,971,698	**6,971,698**	**17,030,800**	**-10,059,103**	**-1,805**
480	**Marttila**	2,070	2,578,393	0	308,938	2,887,331	1,074.69	2,224,608	64,017	154,962	881,702	796,968	52,119	1,730,789	**1,730,789**	**5,431,444**	**-3,700,655**	**-1,788**
481	**Masku**	9,767	16,024,654	0	559,740	16,584,394	1,074.69	10,496,497	241,272	352,820	6,681,989	591,093	245,918	7,518,999	**7,518,999**	**10,390,547**	**-2,871,548**	**-294**
483	**Merijärvi**	1,150	1,975,053	0	244,178	2,219,231	1,074.69	1,235,894	37,463	92,091	1,112,892	727,896	28,955	1,869,742	**1,869,742**	**4,242,243**	**-2,372,501**	**-2,063**
484	**Merikarvia**	3,246	3,471,671	0	605,274	4,076,945	1,074.69	3,488,444	220,586	239,785	1,048,872	1,024,750	81,729	2,155,351	**2,155,351**	**12,359,116**	**-10,203,766**	**-3,143**
489	**Miehikkälä**	2,123	1,914,229	0	639,102	2,553,331	1,074.69	2,281,567	116,409	183,409	571,583	906,941	53,454	1,531,977	**1,531,977**	**8,123,711**	**-6,591,733**	**-3,105**
491	**Mikkeli**	54,605	60,471,134	0	6,336,105	66,807,240	1,074.69	58,683,447	1,880,229	3,175,045	13,179,067	8,657,349	1,374,867	23,211,283	**23,211,283**	**113,221,473**	**-90,010,190**	**-1,648**
494	**Muhos**	8,986	16,599,303	0	986,958	17,586,260	1,074.69	9,657,164	336,025	454,391	8,719,512	3,290,459	226,253	12,236,224	**12,236,224**	**26,059,516**	**-13,823,292**	**-1,538**
495	**Multia**	1,763	2,008,428	0	714,107	2,722,535	1,074.69	1,894,678	81,448	146,244	1,055,549	565,218	44,390	1,665,156	**1,665,156**	**6,941,300**	**-5,276,144**	**-2,993**
498	**Muonio**	2,375	2,771,236	0	1,914,019	4,685,254	1,074.69	2,552,389	861,290	164,318	3,158,474	447,311	59,799	3,665,584	**3,665,584**	**8,807,751**	**-5,142,167**	**-2,165**
499	**Mustasaari**	19,287	28,689,352	0	5,372,694	34,062,046	1,074.69	20,727,546	397,425	936,418	14,668,343	2,096,700	485,616	17,250,659	**17,250,659**	**32,490,431**	**-15,239,773**	**-790**
500	**Muurame**	9,700	15,965,831	0	460,886	16,426,717	1,074.69	10,424,493	299,129	219,892	6,521,246	512,756	244,231	7,278,233	**7,278,233**	**10,593,935**	**-3,315,702**	**-342**
503	**Mynämäki**	7,917	9,715,114	0	890,095	10,605,209	1,074.69	8,508,321	209,940	494,561	2,801,389	2,449,125	199,337	5,449,851	**5,449,851**	**17,092,020**	**-11,642,168**	**-1,471**
504	**Myrskylä**	1,985	2,364,299	0	407,973	2,772,272	1,074.69	2,133,260	62,514	145,146	846,673	746,614	49,979	1,643,265	**1,643,265**	**4,789,748**	**-3,146,483**	**-1,585**
505	**Mäntsälä**	20,621	32,953,417	0	1,880,183	34,833,600	1,074.69	22,161,182	448,646	955,219	14,076,283	3,149,885	519,204	17,745,372	**17,745,372**	**32,361,192**	**-14,615,820**	**-709**
507	**Mäntyharju**	6,266	6,225,170	0	1,363,777	7,588,947	1,074.69	6,734,008	282,140	462,617	1,599,697	1,193,120	157,768	2,950,585	**2,950,585**	**19,259,079**	**-16,308,494**	**-2,603**
508	**Mänttä-Vilppula**	10,723	10,875,931	0	1,094,390	11,970,322	1,074.69	11,523,901	394,839	601,806	1,443,066	2,229,167	269,988	3,942,221	**3,942,221**	**27,762,915**	**-23,820,694**	**-2,221**

knro	kuntanimi	As.määrä 31.12.2014	Ikärakenne, lask.kust.	Sairastavuus, lask.kust.	Muut lask. kustannukset yht.	**Laskennalliset kustannukset yht.**	Omarahoitus-osuus, €/as	Omarahoitus-osuus, €	Lisaosat yht.	Valtionosuuteen tehtävät vähenn. ja lisäykset, netto	Valtionosuus, ennen verotul. perust. valt.os. tasausta	Verotuloihin perustuva valt.os. tasaus	Verotulo-tas. muutoksen neutralisointi	**Kunnan peruspalvelujen valtionosuus yht.**	**UUSI Kunnan peruspalvelujen valtionosuus ml. osaliitos vaikutus**	**NYKYINEN**	**MUUTOS euroa**	**€/as.**
	nykyinen yht.	*5,442,837*	*18,706,319,311*	*6,327,570,154*	*1,565,238,365*	*26,599,127,830*	*3,642.28*	*19,824,336,348*	*310,907,426*	*1,142,870,754*	*8,257,603,675*	*684,654,297*	*-25*	*8,942,257,971*				
	UUSI, yht.	**5,442,837**	**6,697,898,271**	**0**	**1,015,855,211**	**7,713,753,483**	**1,074.69**	**5,849,362,496**	**221,006,782**	**277,274,570**	**2,362,672,339**	**547,612,312**	**137,041,985**	**3,047,326,635**	**3,047,326,635**	**8,942,257,971**	**-5,894,931,336**	**-1,083**
529	**Naantali**	18,871	23,148,911	0	1,269,047	24,417,958	1,074.69	20,280,475	569,233	574,022	5,280,739	-566,690	475,142	5,189,191	**5,189,191**	**18,976,998**	**-13,787,808**	**-731**
531	**Nakkila**	5,651	7,076,553	0	398,146	7,474,699	1,074.69	6,073,073	185,026	312,861	1,899,512	1,800,478	142,283	3,842,273	**3,842,273**	**11,968,755**	**-8,126,482**	**-1,438**
535	**Nivala**	10,945	19,174,231	0	835,186	20,009,417	1,074.69	11,762,482	375,423	743,733	9,366,091	5,209,327	275,578	14,850,996	**14,850,996**	**36,377,913**	**-21,526,917**	**-1,967**
536	**Nokia**	32,847	48,179,097	0	2,231,604	50,410,701	1,074.69	35,300,342	1,290,979	1,293,259	17,694,597	2,039,220	827,035	20,560,852	**20,560,852**	**43,645,022**	**-23,084,169**	**-703**
538	**Nousiainen**	4,844	7,683,081	0	408,009	8,091,090	1,074.69	5,205,798	123,019	256,802	3,265,112	1,345,708	121,964	4,732,785	**4,732,785**	**8,464,442**	**-3,731,657**	**-770**
541	**Nurmes**	8,082	7,685,132	0	1,875,732	9,560,865	1,074.69	8,685,645	748,104	625,885	2,249,209	2,954,071	203,492	5,406,772	**5,406,772**	**29,710,826**	**-24,304,054**	**-3,007**
543	**Nurmijärvi**	41,577	68,880,601	0	3,811,677	72,692,278	1,074.69	44,682,386	981,722	1,385,110	30,376,725	-745,069	1,046,843	30,678,498	**30,678,498**	**37,847,891**	**-7,169,393**	**-172**
545	**Närpiö**	9,389	9,984,601	0	5,016,658	15,001,259	1,074.69	10,090,264	239,539	815,224	5,965,757	2,582,553	236,400	8,784,711	**8,784,711**	**27,841,008**	**-19,056,297**	**-2,030**
560	**Orimattila**	16,288	21,583,553	0	1,762,918	23,346,470	1,074.69	17,504,551	579,743	979,675	7,401,338	4,773,701	410,106	12,585,145	**12,585,145**	**35,362,366**	**-22,777,221**	**-1,398**
561	**Oripää**	1,417	2,097,089	0	291,529	2,388,618	1,074.69	1,522,836	38,711	111,577	1,016,071	519,595	35,678	1,571,344	**1,571,344**	**4,176,949**	**-2,605,605**	**-1,839**
562	**Orivesi**	9,579	11,246,270	0	1,158,929	12,405,199	1,074.69	10,294,456	336,101	621,104	3,067,948	3,033,289	241,184	6,342,421	**6,342,421**	**25,959,649**	**-19,617,229**	**-2,048**
563	**Oulainen**	7,725	11,401,056	0	811,731	12,212,787	1,074.69	8,301,980	287,926	490,871	4,689,603	2,960,184	194,503	7,844,290	**7,844,290**	**25,067,152**	**-17,222,862**	**-2,229**
564	**Oulu**	196,291	280,761,724	0	16,801,763	297,563,487	1,074.69	210,951,975	8,446,314	9,520,235	104,578,061	20,775,478	4,942,295	130,295,835	**130,295,835**	**283,989,578**	**-153,693,743**	**-783**
576	**Padasjoki**	3,197	2,889,389	0	639,969	3,529,358	1,074.69	3,435,784	181,599	255,412	530,585	808,659	80,495	1,419,740	**1,419,740**	**10,253,579**	**-8,833,839**	**-2,763**
577	**Paimio**	10,628	15,188,676	0	707,111	15,895,787	1,074.69	11,421,805	243,470	482,081	5,199,533	1,532,140	267,596	6,999,269	**6,999,269**	**14,764,354**	**-7,765,085**	**-731**
578	**Paltamo**	3,564	3,702,933	0	987,036	4,689,969	1,074.69	3,830,195	169,460	290,252	1,319,485	1,584,601	89,736	2,993,822	**2,993,822**	**12,714,869**	**-9,721,048**	**-2,728**
580	**Parikkala**	5,373	4,293,017	0	868,005	5,161,022	1,074.69	5,774,309	353,325	431,648	171,685	1,956,550	135,284	2,263,519	**2,263,519**	**18,799,542**	**-16,536,023**	**-3,078**
581	**Parkano**	6,808	7,677,183	0	1,187,213	8,864,396	1,074.69	7,316,490	322,430	479,020	2,349,357	2,067,807	171,415	4,588,579	**4,588,579**	**19,122,114**	**-14,533,535**	**-2,135**
583	**Pelkosenniemi**	947	600,991	0	952,993	1,553,984	1,074.69	1,017,731	336,758	78,430	951,441	-14,855	23,844	960,430	**960,430**	**4,257,835**	**-3,297,405**	**-3,482**
584	**Perho**	2,893	5,503,907	0	825,780	6,329,687	1,074.69	3,109,078	254,337	219,436	3,694,382	1,647,751	72,841	5,414,974	**5,414,974**	**11,649,992**	**-6,235,018**	**-2,155**
588	**Pertunmaa**	1,832	1,773,930	0	437,676	2,211,606	1,074.69	1,968,832	80,392	167,922	491,088	584,997	46,127	1,122,212	**1,122,212**	**6,622,657**	**-5,500,445**	**-3,002**
592	**Petäjävesi**	4,081	6,066,949	0	565,949	6,632,898	1,074.69	4,385,810	143,434	257,136	2,647,657	1,636,130	102,753	4,386,540	**4,386,540**	**11,222,974**	**-6,836,434**	**-1,675**
593	**Pieksämäki**	19,051	18,712,945	0	2,517,810	21,230,754	1,074.69	20,473,919	631,204	1,236,667	2,624,705	4,747,942	479,674	7,852,321	**7,852,321**	**52,067,515**	**-44,215,194**	**-2,321**
595	**Pielavesi**	4,787	5,179,746	0	1,289,715	6,469,461	1,074.69	5,144,541	284,298	401,556	2,010,774	2,139,971	120,529	4,271,273	**4,271,273**	**19,710,801**	**-15,439,527**	**-3,225**
598	**Pietarsaari**	19,577	23,738,132	0	6,048,285	29,786,417	1,074.69	21,039,206	541,131	1,070,507	10,358,849	1,024,534	492,918	11,876,301	**11,876,301**	**38,745,193**	**-26,868,892**	**-1,372**
599	**Pedersöre**	11,060	19,359,460	0	3,944,947	23,304,406	1,074.69	11,886,071	175,123	718,286	12,311,744	3,102,267	278,473	15,692,484	**15,692,484**	**26,094,046**	**-10,401,561**	**-940**
601	**Pihtipudas**	4,261	5,286,438	0	1,128,264	6,414,702	1,074.69	4,579,254	574,690	347,448	2,757,586	1,871,182	107,285	4,736,053	**4,736,053**	**16,902,777**	**-12,166,724**	**-2,855**
604	**Pirkkala**	18,689	29,288,191	0	1,357,446	30,645,637	1,074.69	20,084,881	611,970	527,602	11,700,328	-294,272	470,559	11,876,615	**11,876,615**	**14,318,701**	**-2,442,086**	**-131**
607	**Polvijärvi**	4,609	5,033,486	0	891,435	5,924,921	1,074.69	4,953,246	184,429	390,704	1,546,807	2,285,597	116,047	3,948,452	**3,948,452**	**15,544,140**	**-11,595,689**	**-2,516**
608	**Pomarkku**	2,275	2,712,419	0	396,829	3,109,248	1,074.69	2,444,920	75,576	172,475	912,379	963,848	57,281	1,933,508	**1,933,508**	**7,829,939**	**-5,896,431**	**-2,592**
609	**Pori**	85,418	94,884,129	0	6,954,321	101,838,450	1,074.69	91,797,870	3,238,882	4,593,450	17,872,911	10,143,338	2,150,689	30,166,939	**30,166,939**	**150,365,908**	**-120,198,969**	**-1,407**
611	**Pornainen**	5,148	8,981,092	0	446,485	9,427,577	1,074.69	5,532,504	121,573	228,364	4,245,010	968,040	129,618	5,342,669	**5,342,669**	**7,324,614**	**-1,981,945**	**-385**
614	**Posio**	3,633	3,136,913	0	2,844,214	5,981,127	1,074.69	3,904,349	660,676	331,388	3,068,842	1,586,687	91,473	4,747,002	**4,747,002**	**16,062,669**	**-11,315,667**	**-3,115**
615	**Pudasjärvi**	8,399	10,336,259	0	5,451,881	15,788,140	1,074.69	9,026,321	1,402,840	657,865	8,822,524	3,762,149	211,473	12,796,146	**12,796,146**	**38,912,988**	**-26,116,841**	**-3,110**
616	**Pukkila**	2,013	2,736,664	0	257,532	2,994,196	1,074.69	2,163,351	47,315	135,647	1,013,807	573,745	50,684	1,638,236	**1,638,236**	**3,983,171**	**-2,344,934**	**-1,165**
619	**Punkalaidun**	3,117	3,186,900	0	619,055	3,805,955	1,074.69	3,349,809	87,623	271,461	815,230	1,524,106	78,481	2,417,817	**2,417,817**	**11,168,583**	**-8,750,766**	**-2,807**
620	**Puolanka**	2,824	2,397,050	0	2,337,186	4,734,236	1,074.69	3,034,925	957,060	246,071	2,902,442	873,726	71,104	3,847,273	**3,847,273**	**14,169,900**	**-10,322,628**	**-3,655**
623	**Puumala**	2,306	1,585,479	0	1,688,711	3,274,190	1,074.69	2,478,235	179,632	215,369	1,190,956	-16,378	58,061	1,232,640	**1,232,640**	**8,534,139**	**-7,301,500**	**-3,166**
624	**Pyhtää**	5,354	6,641,859	0	896,902	7,538,761	1,074.69	5,753,890	170,414	196,676	2,151,960	838,741	134,805	3,125,506	**3,125,506**	**10,278,786**	**-7,153,280**	**-1,336**
625	**Pyhäjoki**	3,290	4,590,598	0	604,349	5,194,948	1,074.69	3,535,730	134,426	214,105	2,007,749	1,272,236	82,837	3,362,822	**3,362,822**	**10,103,265**	**-6,740,443**	**-2,049**
626	**Pyhäjärvi**	5,562	6,055,568	0	1,397,807	7,453,374	1,074.69	5,977,426	498,520	400,358	2,374,827	-199,323	140,042	2,315,546	**2,315,546**	**15,856,270**	**-13,540,724**	**-2,435**
630	**Pyhäntä**	1,562	2,408,534	0	759,910	3,168,443	1,074.69	1,678,666	246,234	113,207	1,849,218	526,354	39,329	2,414,901	**2,414,901**	**5,839,491**	**-3,424,590**	**-2,192**
631	**Pyhäranta**	2,136	2,596,798	0	224,960	2,821,758	1,074.69	2,295,538	53,353	110,577	690,150	434,739	53,781	1,178,670	**1,178,670**	**4,072,025**	**-2,893,355**	**-1,355**
635	**Pälkäne**	6,722	8,014,908	0	890,217	8,905,125	1,074.69	7,224,066	209,105	457,498	2,347,661	1,972,489	169,249	4,489,400	**4,489,400**	**17,909,499**	**-13,420,099**	**-1,996**
636	**Pöytyä**	8,619	11,998,120	0	1,350,960	13,349,080	1,074.69	9,262,753	235,841	563,437	4,885,604	3,227,076	217,013	8,329,693	**8,329,693**	**23,059,531**	**-14,729,838**	**-1,709**
638	**Porvoo**	49,728	65,985,245	0	11,126,676	77,111,920	1,074.69	53,442,184	1,450,396	2,238,576	27,358,707	-1,265,435	1,252,072	27,345,344	**27,345,344**	**55,386,685**	**-28,041,341**	**-564**
678	**Raahe**	25,383	36,789,672	0	2,388,874	39,178,546	1,074.69	27,278,856	875,871	1,183,150	13,958,711	5,591,578	639,104	20,189,392	**20,189,392**	**55,795,666**	**-35,606,274**	**-1,403**
680	**Raisio**	24,371	29,846,795	0	3,260,133	33,106,928	1,074.69	26,191,270	777,212	1,031,779	8,724,649	164,754	613,623	9,503,026	**9,503,026**	**33,237,686**	**-23,734,660**	**-974**
681	**Rantasalmi**	3,815	3,799,572	0	748,319	4,547,891	1,074.69	4,099,942	261,443	320,643	1,030,035	1,450,551	96,056	2,576,641	**2,576,641**	**14,159,047**	**-11,582,406**	**-3,036**
683	**Ranua**	4,093	5,904,404	0	3,199,472	9,103,876	1,074.69	4,398,706	1,394,588	321,949	6,421,706	2,232,368	103,055	8,757,129	**8,757,129**	**21,274,523**	**-12,517,394**	**-3,058**
684	**Rauma**	39,970	45,239,265	0	3,964,607	49,203,873	1,074.69	42,955,359	1,350,592	1,981,724	9,580,829	-1,281,526	1,006,381	9,305,684	**9,305,684**	**51,705,984**	**-42,400,300**	**-1,061**
686	**Rautalampi**	3,374	3,523,401	0	646,260	4,169,661	1,074.69	3,626,004	146,122	271,746	961,525	1,393,388	84,952	2,439,865	**2,439,865**	**12,869,721**	**-10,429,856**	**-3,091**
687	**Rautavaara**	1,768	1,513,193	0	1,103,025	2,616,218	1,074.69	1,900,052	248,294	169,375	1,133,836	464,567	44,515	1,642,918	**1,643,736**	**8,756,147**	**-7,112,411**	**-4,023**
689	**Rautjärvi**	3,626	3,108,292	0	524,325	3,632,617	1,074.69	3,896,826	260,536	246,924	243,251	978,595	91,297	1,313,143	**1,313,143**	**12,648,428**	**-11,335,285**	**-3,126**
691	**Reisjärvi**	2,901	4,284,726	0	545,646	4,830,373	1,074.69	3,117,676	160,032	228,604	2,101,332	1,439,755	73,043	3,614,130	**3,614,130**	**10,945,034**	**-7,330,904**	**-2,527**
694	**Riihimäki**	29,350	36,587,542	0	3,108,538	39,696,080	1,074.69	31,542,152	949,488	1,320,304	10,423,721	223,023	738,986	11,385,730	**11,385,730**	**37,531,913**	**-26,146,183**	**-891**

knro	kuntanimi	As.määrä 31.12.2014	Ikärakenne, lask.kust.	Sairastavuus, lask.kust.	Muut lask. kustannukset yht.	**Laskennalliset kustannukset yht.**	Omarahoitus-osuus, €/as	Omarahoitus-osuus, €	Lisaosat yht.	Valtionosuuteen tehtävät vähenn. ja lisäykset, netto	Valtionosuus, ennen verotul. perust. valt.os. tasausta	Verotuloihin perustuva valt.os. tasaus	Verotulo-tas. muutoksen neutralisointi	**Kunnan peruspalvelujen valtionosuus yht.**	**UUSI Kunnan peruspalvelujen valtionosuus ml. osaliitos vaikutus**	**NYKYINEN**	**MUUTOS euroa**	**€/as.**
	nykyinen yht.	*5,442,837*	*18,706,319,311*	*6,327,570,154*	*1,565,238,365*	*26,599,127,830*	*3,642.28*	*19,824,336,348*	*310,907,426*	*1,142,870,754*	*8,257,603,675*	*684,654,297*	*-25*	*8,942,257,971*				
	UUSI, yht.	**5,442,837**	**6,697,898,271**	**0**	**1,015,855,211**	**7,713,753,483**	**1,074.69**	**5,849,362,496**	**221,006,782**	**277,274,570**	**2,362,672,339**	**547,612,312**	**137,041,985**	**3,047,326,635**	**3,047,326,635**	**8,942,257,971**	**-5,894,931,336**	**-1,083**
697	**Ristijärvi**	1,416	1,128,286	0	795,234	1,923,520	1,074.69	1,521,761	106,055	125,509	633,323	412,506	35,653	1,081,482	**1,081,482**	**6,406,773**	**-5,325,291**	**-3,761**
698	**Rovaniemi**	61,551	78,150,150	0	10,875,088	89,025,238	1,074.69	66,148,244	2,493,298	3,204,113	28,574,405	9,103,653	1,549,756	39,227,814	**39,227,814**	**103,112,509**	**-63,884,695**	**-1,038**
700	**Ruokolahti**	5,404	5,596,510	0	1,114,459	6,710,969	1,074.69	5,807,625	167,010	306,505	1,376,860	424,793	136,064	1,937,717	**1,937,717**	**13,195,373**	**-11,257,656**	**-2,083**
702	**Ruovesi**	4,689	4,456,752	0	896,490	5,353,242	1,074.69	5,039,221	197,249	365,977	877,246	1,186,220	118,062	2,181,528	**2,181,528**	**14,804,382**	**-12,622,855**	**-2,692**
704	**Rusko**	6,045	9,164,744	0	368,013	9,532,757	1,074.69	6,496,501	131,777	258,816	3,426,849	793,381	152,203	4,372,433	**4,372,433**	**6,933,133**	**-2,560,700**	**-424**
707	**Rääkkylä**	2,435	2,200,436	0	601,119	2,801,555	1,074.69	2,616,870	160,038	235,818	580,540	1,337,963	61,309	1,979,812	**1,979,812**	**10,142,837**	**-8,163,024**	**-3,352**
710	**Raasepori**	28,674	33,291,996	0	9,247,958	42,539,954	1,074.69	30,815,661	815,422	1,667,014	14,206,729	4,645,971	721,966	19,574,665	**19,574,665**	**56,437,992**	**-36,863,327**	**-1,286**
729	**Saarijärvi**	10,084	11,136,026	0	1,612,108	12,748,134	1,074.69	10,837,174	509,856	752,342	3,173,158	4,198,164	253,899	7,625,222	**7,625,222**	**31,324,160**	**-23,698,938**	**-2,350**
732	**Salla**	3,781	2,799,719	0	3,862,937	6,662,656	1,074.69	4,063,403	1,351,483	322,539	4,273,276	1,348,860	95,200	5,717,335	**5,717,335**	**20,318,293**	**-14,600,958**	**-3,862**
734	**Salo**	54,238	66,082,340	0	8,433,281	74,515,621	1,074.69	58,289,036	2,180,472	3,003,599	21,410,655	11,851,672	1,365,627	34,627,954	**34,627,954**	**113,411,668**	**-78,783,714**	**-1,453**
738	**Sauvo**	2,999	3,735,374	0	412,966	4,148,339	1,074.69	3,222,995	69,012	192,415	1,186,771	802,880	75,510	2,065,161	**2,065,161**	**5,517,554**	**-3,452,392**	**-1,151**
739	**Savitaipale**	3,667	3,397,858	0	643,996	4,041,854	1,074.69	3,940,888	161,737	302,307	565,010	931,641	92,329	1,588,980	**1,588,980**	**11,717,670**	**-10,128,690**	**-2,762**
740	**Savonlinna**	35,944	36,140,946	0	4,791,022	40,931,968	1,074.69	38,628,657	1,577,516	2,300,586	6,181,412	7,458,818	905,013	14,545,243	**14,545,243**	**82,951,148**	**-68,405,905**	**-1,903**
742	**Savukoski**	1,103	989,533	0	1,112,366	2,101,899	1,074.69	1,185,383	428,671	95,889	1,441,076	37,928	27,772	1,506,775	**1,506,775**	**4,693,304**	**-3,186,529**	**-2,889**
743	**Seinäjoki**	60,880	82,218,974	0	4,694,492	86,913,466	1,074.69	65,427,127	1,858,331	3,079,331	26,424,000	5,013,909	1,532,862	32,970,771	**32,970,771**	**97,438,295**	**-64,467,524**	**-1,059**
746	**Sievi**	5,154	10,235,809	0	974,055	11,209,864	1,074.69	5,538,952	163,021	346,702	6,180,634	2,174,960	129,770	8,485,363	**8,485,363**	**18,740,393**	**-10,255,030**	**-1,990**
747	**Siikainen**	1,593	1,651,286	0	503,509	2,154,794	1,074.69	1,711,981	78,809	150,405	672,028	716,743	40,109	1,428,880	**1,428,880**	**6,070,826**	**-4,641,947**	**-2,914**
748	**Siikajoki**	5,526	9,381,253	0	1,231,495	10,612,748	1,074.69	5,938,737	177,556	361,309	5,212,875	2,376,895	139,136	7,728,907	**7,728,907**	**18,282,094**	**-10,553,187**	**-1,910**
749	**Siilinjärvi**	21,668	33,235,168	0	1,160,024	34,395,192	1,074.69	23,286,383	581,354	928,021	12,618,184	2,079,153	545,566	15,242,903	**15,242,903**	**31,667,763**	**-16,424,859**	**-758**
751	**Simo**	3,296	4,144,802	0	1,388,821	5,533,623	1,074.69	3,542,178	137,685	195,551	2,324,681	992,449	82,988	3,400,118	**3,400,118**	**9,312,406**	**-5,912,288**	**-1,794**
753	**Sipoo**	19,034	28,725,055	0	3,873,710	32,598,765	1,074.69	20,455,649	400,933	643,024	13,187,073	-668,559	479,246	12,997,760	**12,997,760**	**17,873,946**	**-4,876,186**	**-256**
755	**Siuntio**	6,199	9,506,511	0	1,369,137	10,875,649	1,074.69	6,662,003	124,104	255,465	4,593,214	-41,734	156,081	4,707,562	**4,707,562**	**6,220,758**	**-1,513,197**	**-244**
758	**Sodankylä**	8,820	9,333,042	0	8,930,971	18,264,014	1,074.69	9,478,766	1,531,289	561,305	10,877,841	614,398	222,074	11,714,313	**11,714,313**	**27,138,553**	**-15,424,240**	**-1,749**
759	**Soini**	2,273	2,964,392	0	598,093	3,562,485	1,074.69	2,442,770	125,041	205,022	1,449,777	1,207,187	57,231	2,714,195	**2,714,195**	**9,009,380**	**-6,295,185**	**-2,770**
761	**Somero**	9,173	10,184,379	0	1,396,049	11,580,428	1,074.69	9,858,131	273,072	686,823	2,682,191	3,333,390	230,962	6,246,543	**6,246,543**	**26,554,348**	**-20,307,805**	**-2,214**
762	**Sonkajärvi**	4,336	4,468,437	0	1,532,663	6,001,100	1,074.69	4,659,856	219,777	358,151	1,919,171	1,521,452	109,174	3,549,797	**3,549,797**	**15,650,494**	**-12,100,697**	**-2,791**
765	**Sotkamo**	10,598	12,909,518	0	2,930,773	15,840,291	1,074.69	11,389,565	651,799	680,868	5,783,394	2,201,006	266,841	8,251,241	**8,251,241**	**26,835,262**	**-18,584,021**	**-1,754**
768	**Sulkava**	2,789	2,368,833	0	1,734,699	4,103,531	1,074.69	2,997,310	169,942	248,786	1,524,949	882,801	70,223	2,477,973	**2,477,973**	**11,293,631**	**-8,815,659**	**-3,161**
777	**Suomussalmi**	8,486	7,487,112	0	5,088,762	12,575,874	1,074.69	9,119,819	1,381,825	628,551	5,466,430	2,694,663	213,664	8,374,757	**8,374,757**	**33,406,629**	**-25,031,872**	**-2,950**
778	**Suonenjoki**	7,419	8,080,659	0	1,083,144	9,163,803	1,074.69	7,973,125	271,252	511,781	1,973,711	2,592,080	186,799	4,752,589	**4,752,589**	**24,824,829**	**-20,072,240**	**-2,706**
781	**Sysmä**	4,097	3,371,244	0	865,872	4,237,117	1,074.69	4,403,005	239,983	339,602	413,697	1,162,215	103,156	1,679,068	**1,679,068**	**14,615,834**	**-12,936,766**	**-3,158**
783	**Säkylä**	7,186	7,901,587	0	809,694	8,711,281	1,074.69	7,722,722	173,601	440,271	1,602,430	570,847	180,932	2,354,209	**2,354,209**	**12,646,080**	**-10,291,872**	**-1,432**
785	**Vaala**	3,139	3,188,355	0	1,254,231	4,442,586	1,074.69	3,373,452	541,909	244,743	1,855,786	953,912	79,035	2,888,733	**2,888,733**	**13,247,208**	**-10,358,474**	**-3,300**
790	**Sastamala**	25,372	30,476,034	0	2,979,924	33,455,958	1,074.69	27,267,035	815,670	1,599,987	8,604,581	8,209,164	638,827	17,452,572	**17,452,572**	**66,958,648**	**-49,506,077**	**-1,951**
791	**Siikalatva**	5,816	7,200,388	0	2,144,222	9,344,610	1,074.69	6,250,397	755,150	507,068	4,356,430	2,820,995	146,438	7,323,863	**7,323,863**	**24,376,377**	**-17,052,514**	**-2,932**
831	**Taipalsaari**	4,798	6,355,384	0	672,196	7,027,580	1,074.69	5,156,363	142,801	233,441	2,247,459	410,142	120,806	2,778,406	**2,778,406**	**6,581,135**	**-3,802,728**	**-793**
832	**Taivalkoski**	4,231	5,072,132	0	2,320,313	7,392,445	1,074.69	4,547,013	1,392,113	312,794	4,550,339	1,912,250	106,530	6,569,119	**6,569,119**	**18,937,866**	**-12,368,747**	**-2,923**
833	**Taivassalo**	1,645	1,658,192	0	315,645	1,973,837	1,074.69	1,767,865	41,480	117,045	364,497	219,271	41,418	625,187	**625,187**	**4,849,892**	**-4,224,705**	**-2,568**
834	**Tammela**	6,395	8,077,722	0	825,606	8,903,328	1,074.69	6,872,643	172,888	411,142	2,614,715	1,603,813	161,016	4,379,544	**4,379,544**	**14,768,064**	**-10,388,520**	**-1,624**
837	**Tampere**	223,004	230,771,392	0	29,921,208	260,692,600	1,074.69	239,660,169	9,764,186	11,385,985	42,182,601	-716,501	5,614,886	47,080,987	**47,080,987**	**244,797,135**	**-197,716,148**	**-887**
844	**Tervo**	1,627	1,262,693	0	378,145	1,640,837	1,074.69	1,748,521	98,003	157,810	148,130	789,353	40,965	978,448	**978,448**	**6,601,939**	**-5,623,492**	**-3,456**
845	**Tervola**	3,239	3,831,405	0	1,494,359	5,325,764	1,074.69	3,480,921	273,127	231,957	2,349,926	887,117	81,553	3,318,596	**3,318,596**	**11,820,566**	**-8,501,970**	**-2,625**
846	**Teuva**	5,543	6,348,197	0	757,160	7,105,358	1,074.69	5,957,007	173,798	456,578	1,778,727	2,559,312	139,564	4,477,603	**4,477,603**	**18,762,591**	**-14,284,988**	**-2,577**
848	**Tohmajärvi**	4,794	5,208,270	0	1,269,217	6,477,487	1,074.69	5,152,064	256,223	391,268	1,972,914	2,255,660	120,705	4,349,279	**4,349,279**	**16,523,209**	**-12,173,930**	**-2,539**
849	**Toholampi**	3,354	4,904,842	0	710,494	5,615,336	1,074.69	3,604,510	91,123	251,716	2,353,665	1,397,115	84,448	3,835,228	**3,835,228**	**10,053,426**	**-6,218,198**	**-1,854**
850	**Toivakka**	2,472	3,522,962	0	421,495	3,944,457	1,074.69	2,656,634	99,680	160,073	1,547,576	893,571	62,241	2,503,387	**2,503,387**	**7,008,144**	**-4,504,757**	**-1,822**
851	**Tornio**	22,322	30,486,893	0	2,470,770	32,957,663	1,074.69	23,989,230	886,113	1,171,646	11,026,191	4,457,433	562,032	16,045,657	**16,045,657**	**41,065,353**	**-25,019,696**	**-1,121**
853	**Turku**	183,824	180,272,618	0	41,108,567	221,381,184	1,074.69	197,553,815	7,687,116	10,020,720	41,535,205	-2,081,374	4,628,396	44,082,227	**44,082,227**	**235,581,204**	**-191,498,977**	**-1,042**
854	**Pello**	3,676	2,780,547	0	1,699,551	4,480,098	1,074.69	3,950,560	1,239,490	283,762	2,052,789	1,283,609	92,556	3,428,955	**3,428,955**	**15,318,214**	**-11,889,259**	**-3,234**
857	**Tuusniemi**	2,750	2,506,576	0	629,101	3,135,677	1,074.69	2,955,398	146,548	224,058	550,885	1,129,124	69,241	1,749,249	**1,749,249**	**10,163,032**	**-8,413,783**	**-3,060**
858	**Tuusula**	38,198	57,932,990	0	3,313,855	61,246,845	1,074.69	41,051,009	875,696	1,174,916	22,246,448	-1,214,873	961,765	21,993,340	**21,993,340**	**28,020,010**	**-6,026,670**	**-158**
859	**Tyrnävä**	6,735	15,848,291	0	623,709	16,472,000	1,074.69	7,238,037	226,928	329,048	9,789,939	3,441,465	169,577	13,400,981	**13,400,981**	**20,371,232**	**-6,970,252**	**-1,035**
886	**Ulvila**	13,322	17,761,660	0	926,163	18,687,823	1,074.69	14,317,020	397,407	645,287	5,413,496	2,572,918	335,427	8,321,841	**8,321,841**	**21,317,518**	**-12,995,677**	**-976**
887	**Urjala**	4,984	5,270,608	0	794,189	6,064,797	1,074.69	5,356,255	181,153	415,178	1,304,873	1,777,726	125,489	3,208,087	**3,208,087**	**14,372,935**	**-11,164,847**	**-2,240**
889	**Utajärvi**	2,907	3,650,719	0	1,602,126	5,252,844	1,074.69	3,124,124	201,411	224,144	2,554,276	902,422	73,194	3,529,891	**3,529,891**	**12,274,065**	**-8,744,174**	**-3,008**
890	**Utsjoki**	1,260	1,416,775	0	1,357,319	2,774,094	1,074.69	1,354,109	925,799	94,685	2,440,469	363,151	31,725	2,835,345	**2,835,345**	**7,025,259**	**-4,189,914**	**-3,325**

knro	kuntanimi	As.määrä 31.12.2014	Ikärakenne, lask.kust.	Sairastavuus, lask.kust.	Muut lask. kustannukset yht.	**Laskennalliset kustannukset yht.**	Omarahoitus-osuus, €/as	Omarahoitus-osuus, €	Lisaosat yht.	Valtionosuuteen tehtävät vähenn. ja lisäykset, netto	Valtionosuus, ennen verotul. perust. valt.os. tasausta	Verotuloihin perustuva valt.os. tasaus	Verotulo-tas. muutoksen neutralisointi	**Kunnan peruspalvelujen valtionosuus yht.**	**UUSI** **Kunnan peruspalvelujen valtionosuus ml. osaliitos vaikutus**	**NYKYINEN**	**MUUTOS euroa**	**€/as.**
	nykyinen yht.	*5,442,837*	*18,706,319,311*	*6,327,570,154*	*1,565,238,365*	*26,599,127,830*	*3,642.28*	*19,824,336,348*	*310,907,426*	*1,142,870,754*	*8,257,603,675*	*684,654,297*	*-25*	*8,942,257,971*				
	UUSI, yht.	**5,442,837**	**6,697,898,271**	**0**	**1,015,855,211**	**7,713,753,483**	**1,074.69**	**5,849,362,496**	**221,006,782**	**277,274,570**	**2,362,672,339**	**547,612,312**	**137,041,985**	**3,047,326,635**	**3,047,326,635**	**8,942,257,971**	**-5,894,931,336**	**-1,083**
892	**Uurainen**	3,611	6,621,986	0	447,452	7,069,438	1,074.69	3,880,706	130,700	216,635	3,536,066	1,621,024	90,919	5,248,010	**5,248,010**	**10,205,248**	**-4,957,239**	**-1,373**
893	**Uusikaarlepyy**	7,533	9,942,251	0	3,374,963	13,317,214	1,074.69	8,095,640	122,216	560,905	5,904,695	501,980	189,669	6,596,345	**6,596,345**	**17,147,774**	**-10,551,429**	**-1,401**
895	**Uusikaupunki**	15,567	16,566,243	0	1,309,848	17,876,091	1,074.69	16,729,699	460,094	851,550	2,458,036	691,210	391,952	3,541,199	**3,541,199**	**26,184,719**	**-22,643,521**	**-1,455**
905	**Vaasa**	66,965	80,559,604	0	15,437,272	95,996,875	1,074.69	71,966,616	2,037,116	3,335,921	29,403,297	-1,392,435	1,686,072	29,696,934	**29,696,934**	**83,858,023**	**-54,161,090**	**-809**
908	**Valkeakoski**	21,162	26,414,816	0	1,693,932	28,108,749	1,074.69	22,742,590	785,550	899,719	7,051,428	2,800,021	532,826	10,384,274	**10,384,274**	**36,877,167**	**-26,492,893**	**-1,252**
911	**Valtimo**	2,362	2,391,643	0	803,228	3,194,871	1,074.69	2,538,418	311,568	189,784	1,157,805	825,580	59,471	2,042,856	**2,042,856**	**10,296,150**	**-8,253,294**	**-3,494**
915	**Varkaus**	21,860	22,425,828	0	1,945,141	24,370,969	1,074.69	23,492,723	916,189	1,212,378	3,006,813	4,175,264	550,400	7,732,477	**7,732,477**	**52,109,586**	**-44,377,109**	**-2,030**
918	**Vehmaa**	2,339	2,583,458	0	288,753	2,872,211	1,074.69	2,513,700	61,796	187,893	608,201	800,177	58,892	1,467,270	**1,467,270**	**6,252,507**	**-4,785,237**	**-2,046**
921	**Vesanto**	2,244	1,900,542	0	509,963	2,410,506	1,074.69	2,411,604	177,588	212,666	389,155	1,117,677	56,500	1,563,333	**1,563,333**	**10,240,308**	**-8,676,975**	**-3,867**
922	**Vesilahti**	4,492	7,771,056	0	448,221	8,219,277	1,074.69	4,827,507	128,568	250,058	3,770,396	1,267,634	113,101	5,151,131	**5,151,131**	**9,555,923**	**-4,404,792**	**-981**
924	**Veteli**	3,342	4,107,837	0	625,223	4,733,059	1,074.69	3,591,614	103,202	271,231	1,515,879	1,195,776	84,146	2,795,801	**2,795,801**	**9,913,419**	**-7,117,618**	**-2,130**
925	**Vieremä**	3,816	4,570,077	0	1,059,383	5,629,460	1,074.69	4,101,017	146,153	310,024	1,984,620	739,652	96,081	2,820,353	**2,820,353**	**10,838,307**	**-8,017,955**	**-2,101**
927	**Vihti**	28,995	43,762,354	0	3,263,754	47,026,108	1,074.69	31,160,637	800,901	1,144,248	17,810,620	280,862	730,048	18,821,531	**18,820,232**	**29,317,754**	**-10,497,522**	**-362**
931	**Viitasaari**	6,780	6,419,651	0	1,406,456	7,826,107	1,074.69	7,286,398	694,609	527,623	1,761,941	2,254,217	170,710	4,186,868	**4,186,868**	**24,319,331**	**-20,132,463**	**-2,969**
934	**Vimpeli**	3,106	3,777,294	0	365,105	4,142,399	1,074.69	3,337,987	90,279	207,681	1,102,372	1,108,995	78,204	2,289,571	**2,289,571**	**9,094,428**	**-6,804,857**	**-2,191**
935	**Virolahti**	3,399	3,552,730	0	809,295	4,362,024	1,074.69	3,652,871	97,664	239,462	1,046,279	913,004	85,581	2,044,864	**2,044,864**	**9,615,650**	**-7,570,786**	**-2,227**
936	**Virrat**	7,157	7,190,567	0	1,447,157	8,637,725	1,074.69	7,691,556	394,030	566,473	1,906,671	2,400,751	180,202	4,487,624	**4,487,624**	**23,780,714**	**-19,293,091**	**-2,696**
946	**Vöyri**	6,705	8,426,014	0	2,961,398	11,387,412	1,074.69	7,205,796	125,909	489,692	4,797,216	1,218,088	168,821	6,184,125	**6,184,125**	**17,560,040**	**-11,375,915**	**-1,697**
976	**Ylitornio**	4,348	3,905,848	0	1,975,614	5,881,463	1,074.69	4,672,752	1,380,491	342,047	2,931,249	1,751,010	109,476	4,791,734	**4,791,734**	**19,986,584**	**-15,194,850**	**-3,495**
977	**Ylivieska**	14,976	23,707,398	0	1,113,190	24,820,588	1,074.69	16,094,557	505,363	805,594	10,036,988	4,061,285	377,072	14,475,345	**14,475,345**	**34,505,274**	**-20,029,929**	**-1,337**
980	**Ylöjärvi**	32,260	52,792,975	0	2,748,516	55,541,491	1,074.69	34,669,499	1,050,612	1,284,826	23,207,429	4,276,326	812,256	28,296,011	**28,296,011**	**46,931,476**	**-18,635,465**	**-578**
981	**Ypäjä**	2,468	2,700,569	0	288,878	2,989,447	1,074.69	2,652,335	71,532	185,501	594,146	1,036,159	62,140	1,692,446	**1,692,446**	**6,188,078**	**-4,495,632**	**-1,822**
989	**Ähtäri**	6,178	6,944,336	0	955,046	7,899,382	1,074.69	6,639,435	249,153	445,589	1,954,689	1,999,230	155,552	4,109,471	**4,115,291**	**18,844,143**	**-14,728,852**	**-2,384**
992	**Äänekoski**	19,909	25,840,927	0	1,751,782	27,592,709	1,074.69	21,396,003	958,653	1,041,249	8,196,607	3,445,136	501,277	12,143,020	**12,143,020**	**46,502,825**	**-34,359,805**	**-1,726**

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Kunnan peruspalvelujen valtionosuuskriteerit nykyisen ja uuden järjestelmän mukaan

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	NYKYTILANNE	Sote-vossien siirron jälkeen (puhdas siirto)	Uusien kriteereiden jälkeen (esitys)	
Asukasmäärä 31.12.2014	5,442,837	5,442,837	5,442,837	
Ikärakenne, lask.kust.	18,706,319,311	6,354,528,318	6,697,898,271	
Sairastavuus	6,327,570,154	-	-	
Muut lask. kust.	1,565,238,365	1,359,252,996	1,015,855,211	
Laskennalliset kust. yht.	26,599,127,830	7,713,781,314	7,713,753,483	
Omarahoitusosuus, euroa	19,824,336,348	5,749,105,438	5,849,362,496	
Omarahoitusosuus, €/as	3,642.28	1,056.27	1,074.69	
Valtionosuusprosentti	25.47	25.47	24,17*	*= vos-% alennus lisätty tyött.asteeseen
Valtionosuus omarah.os. jälkeen	6,774,791,482	1,964,675,876	1,864,390,987	
Lisaosat, yht.	310,907,426	90,163,154	221,006,782	
Valtionosuuksien lisäykset ja vähennykset	1,142,870,754	307,811,064	277,274,570	
Osakuntaliitokset, siirtyvät asukkaat	0	0	0	
Osakuntaliitokset, siirtyvät eurot	0	0	0	
Valtionosuus, ennen verotulotas.	8,228,569,662	2,362,650,094	2,362,672,339	
Verotuloihin perustuva vos-tasaus	684,654,297	326,614,862	547,612,312	ehdotus: tasauslisä 90 % ja tasausväh. 15 % sekä
Verotulotas.muutoksen neutralisointi	-	358,039,434	137,041,985	50% kiinteistöverosta palautettu tasaukseen
V. 2015 järj.muutoksen tasaus	29,034,013	-	-	
Kunnan peruspalvelujen valtionosuus	**8,942,257,971**	**3,047,304,390**	**3,047,326,635**	

Yksityiskohtainen jaottelu:

	Lask. Kust.			Hinnat, €:			
	Nykytilanne:	**Puhdas siirto**	**Esitys**	**Nykytilanne**	**Puhdas s.**	**Esitys**	
Ikä 0-5	3,110,300,404	2,495,172,343	2,522,137,906	8,635.07	6,927.30	7,002.17	
Ikä 6	558,001,477	460,007,579	464,978,924	9,155.52	7,547.67	7,629.23	
Ikä 7-12	2,664,807,058	1,898,669,057	1,919,188,155	7,509.82	5,350.73	5,408.56	
Ikä 13-15	2,254,417,655	1,500,679,339	1,516,897,323	12,889.31	8,579.92	8,672.64	
Ikä 16-18 (ehdotus 16 +)	745,100,741	-	274,695,963	4,111.74	-	61.15	
Ikä 19-64	3,416,340,766	-	-	1,059.25	-	-	
Ikä 65-74	1,330,695,266	-	-	2,174.09	-	-	
Ikä 75-84	1,999,739,707	-	-	5,878.89	-	-	
Ikä 85+	2,626,916,237	-	-	19,712.27	-	-	
Ikärakenne yht.	**18,706,319,311**	**6,354,528,318**	**6,697,898,271**				
Sairastavuus	6,327,570,154	-	-	1,162.55	-	-	
Työttömyysaste	494,256,612	429,212,442	-	90.34	78.45	-	
Kaksikielisyys	99,065,280	86,028,289	93,968,677	278.54	241.88	264.21	
Vieraskielisyys	584,871,229	507,902,175	500,000,000	1,956.49	1,699.02	91.86	
Asukastiheys	194,814,810	169,177,181	239,526,135	39.36	34.18	48.39	
Saaristo	14,756,295	12,814,366	13,997,129	383.37	332.92	363.65	HUOM!
Koulutustausta	177,474,139	154,118,543	168,363,271	423.39	367.67	31.12	
Muut lask.kustannukset	**7,892,808,519**	**1,359,252,996**	**1,015,855,211**				
Syrjäisyys	112,397,408	32,595,248	32,597,192	208.16	60.37	60.37	
Saamen kotiseutualueen kunta	3,574,472	1,036,597	1,036,597	2,643.84	766.71	766.71	
Työpaikkaomavaraisuus	194,935,546	56,531,308	-	63.17	18.32	-	
Hyvinvoinnin ja terv. edistäminen (hyte)	-	-	56,778,513	-	-	17.02	
Työttömyysaste (rahoitus vos-% alentamalla)	-	-	130,594,480	-	-	23.87	
Lisäosat, yht.	**310,907,426**	**90,163,154**	**221,006,782**				
poistuu: verokompensaatioista 71 %	-	*-864,070,011*	*-864,070,011*				
poistuu v. 2015 järj.muutos tasauksen neutralisc	-	29,010,321	29,010,321				
poistuu: TMT-kompensaatio v. 2006	-	-	-29,549,300				
poistuu: v. 2010 vos-järj.muutos tasaus	-	-	-497,339				
poistuu: maakuntien liittojen tehtävät	-	-	-489,855				
poistuu : TMT-uudist. liittyvä vos-tasaus	-	-	0	*(vaikutusta kuntakohtaisesti)*			
Valtionosuuden lisäykset ja vähenn.	**1,142,870,754**	**307,811,064**	**277,274,570**				

HUOM! Lopullisessa HE:ssa myös saaristo-osakunnat sisällytetään saaristolisän piiriin.
Lisäksi uudessa järjestelmässä sote-siirron muutosrajoitin sekä siirtymä-/järj.muutostasaus, jotka ovat kunta-valtio -suhteessa neutraaleja

VM/KAO

Kuntien tasapainotilan muutokseen liittyviä talouden taustatietoja

Vuoden 2016 tasossa

nro	Alue	Maa-kunta nro	As.luku 31.12.2014	Kumulat. yli/ali-jäämä €/as	Kuven tuotto 2,016 €/as	Maakuntien nettokust. €/as	Jäljelle jäävien teht. nettokust. €/as	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Nykyinen tasapaino 2,016 €/as	Autom. muut. tasapaino €/as.	autom. muutos nyky-tilaan	autom. muutos-rajoitin 60/60	UUSI tasapaino (pl. siirt.tas)	muutos nyky-tilaan	UUSI TASAPAINO siirtymäkautena ja sen jälkeen: 1. vuosi tasapaino €/as	2. vuosi tasapaino €/as	3. vuosi tasapaino €/as	4. vuosi tasapaino €/as	5. v. > tasapaino €/as	5. v > muutos nykyiseen €/as	Siirtymätasaukset: 1. vuosi siirtymä tasaus C:hen	2. vuosi siirtymä tasaus +/- 25 €	3. vuosi siirtymä tasaus +/- 50 €	4. vuosi siirtymä tasaus +/- 75 €	(pysyvä) 5. vuosi järj.muut. tasaus +/-100 €
	Maks			**363**	**5,495**	**3,954**		**10.20**	**1,074**	**1,504**	**858**	**915**	**990**	**491**	**1,078**	**1,049**	**1,024**	**999**	**974**	**100**	**595**	**565**	**540**	**515**	**490**
	Min			**110**	**2,285**	**1,365**		**4.20**	**-478**	**-1,411**	**-1,520**	**-512**	**-519**	**-590**	**-473**	**-458**	**-483**	**-508**	**-519**	**-100**	**-487**	**-466**	**-441**	**-416**	**-391**
	Vaihteluväli			**253**	**3,210**	**2,588**		**6.00**	**1,551**	**2,915**	**2,378**	**1,427**	**1,509**	**1,082**	**1,551**	**1,506**	**1,506**	**1,506**	**1,493**	**200**	**1,082**	**1,032**	**982**	**932**	**882**
	Mediaani			**148**	**3,565**	**2,325**		**8.45**	**123**	**76**	**-37**	**25**	**113**	**-9**	**127**	**119**	**115**	**116**	**114**	**-9**	**14**	**0**	**0**	**0**	**0**
	Alijäämä, milj. €								**-294**	**-348**			**-247**		**-283**	**-267**	**-250**	**-248**	**-245**						
	Alijäämä, lkm								**74**	**102**			**69**		**74**	**71**	**64**	**66**	**66**						
	Koko maa		**5,442,837**	**1,720**	**181**	**3,246**	**2,422**	**19.87**	**7.57**	**41.7**	**46.0**	**4**	**-0**	**46.1**	**4**	**46.1**	**44.4**	**46.7**	**47.8**	**47.3**	**6**	**-0**	**-1.7**	**0.6**	**1.8**	**1.3**
5	Alajärvi	14	10,171	-386	123	3,436	2,558	22.00	9.70	549	53	-496	300	416	-133	553	524	499	474	449	-100	137	108	83	58	33
9	Alavieska	17	2,687	-730	130	3,831	2,035	21.50	9.20	313	255	-57	37	383	70	317	338	363	383	383	70	-66	-45	-20	0	0
10	Alavus	14	12,103	1,056	127	3,782	2,267	21.25	8.95	159	103	-56	36	211	52	163	184	209	211	211	52	-48	-27	-2	0	0
16	Asikkala	7	8,374	889	159	3,501	1,805	20.75	8.45	357	363	6	-1	304	-52	361	332	307	304	304	-52	57	27	2	0	0
18	Askola	1	5,064	74	169	2,904	2,359	20.25	7.95	-185	95	280	-165	-46	139	-180	-160	-135	-110	-85	100	-134	-114	-89	-64	-39
19	Aura	2	3,982	-712	163	2,898	2,079	21.75	9.45	162	353	191	-112	313	151	167	187	212	237	262	100	-147	-126	-101	-76	-51
20	Akaa	6	17,052	-307	161	3,223	2,172	21.25	8.95	-36	125	161	-94	55	91	-31	-11	14	39	55	91	-86	-66	-41	-16	0
46	Enonkoski	10	1,503	3,199	132	4,031	2,355	21.00	8.70	426	137	-288	176	254	-171	430	401	376	351	326	-100	176	146	121	96	71
47	Enontekiö	19	1,890	195	133	4,353	3,594	21.25	8.95	115	129	14	-6	63	-52	119	90	65	63	63	-52	56	27	2	0	0
49	Espoo	1	265,543	1,397	251	2,641	2,988	18.00	5.70	-53	-330	-277	169	-47	5	-48	-47	-47	-47	-47	5	-1	0	0	0	0
50	Eura	4	12,314	471	170	3,449	2,227	20.50	8.20	6	-59	-65	42	5	-1	10	5	5	5	5	-1	5	0	0	0	0
51	Eurajoki	4	5,954	11,219	177	3,494	3,418	18.00	5.70	498	923	424	-252	990	491	503	523	548	573	598	100	-487	-466	-441	-416	-391
52	Evijärvi	14	2,651	1,804	137	4,106	2,090	21.50	9.20	428	404	-23	17	446	18	432	446	446	446	446	18	-14	0	0	0	0
61	Forssa	5	17,521	487	160	3,376	2,269	20.00	7.70	202	-144	-346	210	-11	-213	206	177	152	127	102	-100	218	188	163	138	113
69	Haapajärvi	17	7,479	-224	133	3,708	2,347	22.00	9.70	430	551	121	-70	568	138	434	455	480	505	530	100	-134	-113	-88	-63	-38
71	Haapavesi	17	7,175	-30	131	3,553	2,608	22.00	9.70	216	191	-26	18	304	88	221	241	266	291	304	88	-83	-63	-38	-13	0
72	Hailuoto	17	997	2,160	166	3,967	2,713	20.00	7.70	292	274	-18	13	360	69	296	317	342	360	360	69	-64	-44	-19	0	0
74	Halsua	16	1,222	409	132	3,938	2,420	21.50	9.20	75	-204	-278	170	55	-19	79	55	55	55	55	-19	24	0	0	0	0
75	Hamina	8	21,061	-33	175	3,565	2,059	21.00	8.70	320	380	60	-33	308	-12	324	308	308	308	308	-12	17	0	0	0	0
77	Hankasalmi	13	5,307	-557	127	4,037	2,292	22.00	9.70	434	179	-255	156	333	-100	438	409	384	359	334	-100	105	75	50	25	0
78	Hanko	1	9,021	439	190	3,792	2,362	21.75	9.45	-96	382	478	-284	14	110	-92	-71	-46	-21	4	100	-106	-85	-60	-35	-10
79	Harjavalta	4	7,366	1,433	176	3,879	2,073	19.75	7.45	-282	-68	214	-126	-210	72	-278	-257	-232	-210	-210	72	-67	-47	-22	0	0
81	Hartola	7	3,071	-189	127	4,132	1,731	21.50	9.20	338	340	2	1	316	-22	342	316	316	316	316	-22	26	0	0	0	0
82	Hattula	5	9,738	491	180	2,623	2,052	20.00	7.70	68	-9	-77	49	66	-2	72	66	66	66	66	-2	7	0	0	0	0
86	Hausjärvi	5	8,815	468	169	2,970	2,030	21.50	9.20	226	321	95	-54	303	77	230	251	276	301	303	77	-72	-52	-27	-2	0
90	Heinävesi	10	3,638	571	128	5,045	2,162	20.75	8.45	107	183	75	-43	199	92	112	132	157	182	199	92	-87	-67	-42	-17	0
91	Helsinki	1	620,715	7,250	227	3,166	2,662	18.50	6.20	-195	-191	4	0	-128	67	-191	-170	-145	-128	-128	67	-62	-42	-17	0	0
92	Vantaa	1	210,803	1,680	207	2,808	2,638	19.00	6.70	90	209	119	-69	142	52	94	115	140	142	142	52	-47	-27	-2	0	0
97	Hirvensalmi	10	2,326	1,757	132	3,730	2,407	19.50	7.20	269	-214	-482	292	-82	-351	273	244	219	194	169	-100	356	326	301	276	251
98	Hollola	7	23,996	666	174	3,006	2,337	21.00	8.70	53	51	-2	4	56	3	58	56	56	56	56	3	2	0	0	0	0
99	Honkajoki	4	1,788	-900	132	3,618	2,008	21.50	9.20	122	198	76	-43	104	-17	126	104	104	104	104	-17	22	0	0	0	0
102	Huittinen	4	10,487	643	148	3,370	2,078	20.50	8.20	127	10	-117	73	109	-18	132	109	109	109	109	-18	22	0	0	0	0
103	Humppila	5	2,440	-98	138	3,340	2,189	21.50	9.20	12	2	-10	8	39	28	16	37	39	39	39	28	-23	-3	0	0	0
105	Hyrynsalmi	18	2,490	-530	133	4,693	2,512	21.75	9.45	130	-126	-256	156	94	-36	134	105	94	94	94	-36	40	11	0	0	0
106	Hyvinkää	1	46,366	623	196	3,203	2,194	19.75	7.45	-70	-25	45	-24	-86	-16	-66	-86	-86	-86	-86	-16	20	0	0	0	0
108	Hämeenkyrö	6	10,610	349	158	3,117	2,455	21.00	8.70	-53	-154	-101	63	-74	-21	-48	-74	-74	-74	-74	-21	25	0	0	0	0
109	Hämeenlinna	5	67,976	68	182	3,326	2,153	20.50	8.20	28	48	21	-10	1	-27	32	3	1	1	1	-27	31	2	0	0	0
111	Heinola	7	19,695	905	168	3,634	2,132	20.50	8.20	148	47	-101	63	20	-128	153	123	98	73	48	-100	133	103	78	53	28
139	Ii	17	9,666	565	139	3,297	2,756	21.25	8.95	-24	134	158	-92	79	103	-20	1	26	51	76	100	-98	-78	-53	-28	-3
140	Iisalmi	11	22,115	156	157	3,417	2,177	20.50	8.20	298	-15	-313	191	175	-123	303	273	248	223	198	-100	127	98	73	48	23
142	Iitti	8	6,950	309	153	3,534	2,011	20.25	7.95	125	169	45	-24	125	1	129	125	125	125	125	1	4	0	0	0	0
143	Ikaalinen	6	7,298	-305	147	3,619	2,331	21.25	8.95	80	121	41	-22	56	-24	84	56	56	56	56	-24	28	0	0	0	0
145	Ilmajoki	14	12,181	636	153	3,062	2,450	20.25	7.95	-14	-251	-237	145	-27	-13	-10	-27	-27	-27	-27	-13	17	0	0	0	0
146	Ilomantsi	12	5,504	971	137	4,674	2,722	20.75	8.45	144	-348	-492	298	12	-132	148	119	94	69	44	-100	136	107	82	57	32
148	Inari	19	6,814	974	158	4,047	2,977	19.00	6.70	408	445	37	-20	455	47	413	433	455	455	455	47	-42	-22	0	0	0
149	Inkoo	1	5,560	1,099	196	2,846	2,730	20.75	8.45	113	-40	-152	94	110	-2	117	110	110	110	110	-2	7	0	0	0	0

nro	Alue	Maa-kunta nro	As.luku 31.12.2014	Kumulat. yli/ali-jäämä €/as	Kuven tuotto 2,016 €/as	Maakuntien nettokust. €/as	Jäljelle jäävien teht. nettokust. €/as	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Nykyinen tasapaino 2,016 €/as	Autom. muut. tasapaino €/as.	autom. muutos nyky-tilaan	autom. muutos-rajoitin 60/60	UUSI tasapaino (pl. siirt.tas)	muutos nyky-tilaan	UUSI TASAPAINO siirtymäkautena ja sen jälkeen: 1. vuosi tasapaino €/as	2. vuosi tasapaino €/as	3. vuosi tasapaino €/as	4. vuosi tasapaino €/as	5. v. > tasapaino €/as	5. v > muutos nykyiseen €/as	Siirtymätasaukset: 1. vuosi siirtymä tasaus C:hen	2. vuosi siirtymä tasaus +/- 25 €	3. vuosi siirtymä tasaus +/- 50 €	4. vuosi siirtymä tasaus +/- 75 €	(pysyvä) 5. vuosi järj.muut. tasaus +/-100 €
	Koko maa		**5,442,837**	**1,720**	**181**	**3,246**	**2,422**	**19.87**	**7.57**	**41.7**	**46.0**	**4**	**-0**	**46.1**	**4**	**46.1**	**44.4**	**46.7**	**47.8**	**47.3**	**6**	**-0**	**-1.7**	**0.6**	**1.8**	**1.3**
151	Isojoki	14	2,198	358	123	4,429	1,970	22.00	9.70	392	78	-314	191	385	-6	396	385	385	385	385	-6	11	0	0	0	0
152	Isokyrö	15	4,842	1,109	148	3,239	2,344	21.50	9.20	354	-77	-431	261	271	-83	358	329	304	279	271	-83	87	58	33	8	0
153	Imatra	9	28,037	1,793	181	3,205	2,297	20.00	7.70	317	-304	-621	375	27	-290	322	292	267	242	217	-100	295	265	240	215	190
165	Janakkala	5	16,840	164	177	3,121	2,058	20.50	8.20	62	99	37	-20	113	51	66	87	112	113	113	51	-47	-26	-1	0	0
167	Joensuu	12	75,041	302	155	3,219	2,096	20.50	8.20	108	99	-9	8	60	-48	112	83	60	60	60	-48	52	23	0	0	0
169	Jokioinen	5	5,516	1,040	166	2,797	2,190	20.50	8.20	294	-109	-403	245	132	-162	298	269	244	219	194	-100	167	137	112	87	62
171	Joroinen	10	5,178	1,215	151	3,333	2,325	20.25	7.95	141	-292	-433	263	26	-115	145	116	91	66	41	-100	120	90	65	40	15
172	Joutsa	13	4,782	158	134	3,781	2,029	21.00	8.70	731	203	-528	320	525	-206	735	706	681	656	631	-100	210	181	156	131	106
174	Juankoski	11	4,882	-2,036	143	4,515	1,950	21.50	9.20	287	358	71	-40	293	6	291	293	293	293	293	6	-2	0	0	0	0
176	Juuka	12	5,140	1,196	126	4,755	2,090	20.75	8.45	298	241	-57	37	227	-71	303	273	248	227	227	-71	76	46	21	0	0
177	Juupajoki	6	2,033	435	151	3,393	2,071	21.00	8.70	220	186	-34	23	154	-66	225	195	170	154	154	-66	70	41	16	0	0
178	Juva	10	6,616	509	134	3,896	2,160	19.75	7.45	358	-259	-616	372	181	-176	362	333	308	283	258	-100	181	151	126	101	76
179	Jyväskylä	13	135,780	331	168	2,901	2,162	20.00	7.70	38	80	42	-22	-6	-44	42	13	-6	-6	-6	-44	48	19	0	0	0
181	Jämijärvi	4	1,997	-496	128	3,609	2,269	21.50	9.20	-232	-221	11	-4	-223	9	-228	-223	-223	-223	-223	9	-5	0	0	0	0
182	Jämsä	13	21,808	137	171	3,747	2,163	21.00	8.70	352	172	-179	110	229	-122	356	327	302	277	252	-100	127	97	72	47	22
186	Järvenpää	1	40,390	1,438	209	2,972	2,222	19.75	7.45	-114	109	223	-131	-21	92	-109	-89	-64	-39	-21	92	-88	-67	-42	-17	0
202	Kaarina	2	32,148	726	203	2,902	2,195	19.25	6.95	-48	-40	8	-2	-20	28	-44	-23	-20	-20	-20	28	-24	-3	0	0	0
204	Kaavi	11	3,214	50	121	4,594	2,213	21.25	8.95	274	-5	-280	170	275	0	279	275	275	275	275	0	4	0	0	0	0
205	Kajaani	18	37,791	2,134	165	3,343	3,205	21.00	8.70	105	58	-47	31	58	-47	109	80	58	58	58	-47	52	22	0	0	0
208	Kalajoki	17	12,632	1,268	141	2,786	2,485	20.00	7.70	271	-181	-452	274	112	-158	275	246	221	196	171	-100	163	133	108	83	58
211	Kangasala	6	30,471	1,427	184	2,666	2,428	21.00	8.70	265	53	-212	130	175	-90	269	240	215	190	175	-90	94	65	40	15	0
213	Kangasniemi	10	5,693	899	134	4,235	2,327	20.00	7.70	37	-284	-321	195	-117	-154	41	12	-13	-38	-63	-100	158	129	104	79	54
214	Kankaanpää	4	11,883	45	150	3,359	2,338	21.50	9.20	144	173	29	-15	107	-37	148	119	107	107	107	-37	41	12	0	0	0
216	Kannonkoski	13	1,475	6,531	120	4,872	1,974	21.00	8.70	192	315	123	-71	229	37	196	217	229	229	229	37	-32	-12	0	0	0
217	Kannus	16	5,643	1,000	148	3,246	2,171	20.50	8.20	175	210	35	-18	254	78	180	200	225	250	254	78	-74	-53	-28	-3	0
218	Karijoki	14	1,409	660	129	3,933	1,872	22.00	9.70	460	-98	-558	338	274	-187	465	435	410	385	360	-100	191	162	137	112	87
224	Karkkila	1	8,977	-45	167	3,383	1,855	20.75	8.45	329	412	83	-47	388	59	333	354	379	388	388	59	-54	-34	-9	0	0
226	Karstula	13	4,286	521	131	3,889	2,280	20.00	7.70	46	-95	-141	87	3	-44	51	21	3	3	3	-44	48	19	0	0	0
230	Karvia	4	2,491	3,872	123	3,680	2,256	19.75	7.45	1	-295	-296	181	-96	-97	5	-24	-49	-74	-96	-97	101	72	47	22	0
231	Kaskinen	15	1,324	7,356	185	3,835	2,656	21.50	9.20	-182	-160	22	-11	-209	-27	-178	-207	-209	-209	-209	-27	31	2	0	0	0
232	Kauhajoki	14	14,007	-737	136	3,820	2,387	22.00	9.70	175	296	121	-70	259	84	180	200	225	250	259	84	-80	-59	-34	-9	0
233	Kauhava	14	16,908	469	145	3,614	2,335	21.75	9.45	336	48	-288	175	310	-27	341	311	310	310	310	-27	31	2	0	0	0
235	Kauniainen	1	9,357	4,046	363	2,803	3,712	16.50	4.20	-42	-1,411	-1,369	824	-279	-237	-37	-67	-92	-117	-142	-100	241	212	187	162	137
236	Kaustinen	16	4,283	-112	146	3,287	2,223	21.50	9.20	254	364	110	-64	367	113	258	279	304	329	354	100	-109	-88	-63	-38	-13
239	Keitele	11	2,398	35	137	3,944	2,336	19.50	7.20	-11	-441	-430	260	-122	-111	-7	-36	-61	-86	-111	-100	116	86	61	36	11
240	Kemi	19	21,929	460	171	3,877	2,276	21.25	8.95	1	136	135	-78	-2	-4	6	-2	-2	-2	-2	-4	8	0	0	0	0
241	Keminmaa	19	8,469	433	180	3,360	2,272	21.25	8.95	210	458	247	-146	278	68	215	235	260	278	278	68	-63	-43	-18	0	0
244	Kempele	17	16,889	320	175	2,398	2,701	20.50	8.20	50	-99	-150	92	19	-31	55	25	19	19	19	-31	35	6	0	0	0
245	Kerava	1	35,317	2,892	208	2,706	2,120	19.25	6.95	280	85	-196	120	239	-42	285	255	239	239	239	-42	46	17	0	0	0
249	Keuruu	13	10,177	803	154	3,670	2,369	20.50	8.20	131	-108	-239	146	-47	-178	136	106	81	56	31	-100	182	153	128	103	78
250	Kihniö	6	2,080	-10	127	4,139	2,167	21.50	9.20	-101	-116	-15	11	-92	10	-97	-92	-92	-92	-92	10	-5	0	0	0	0
256	Kinnula	13	1,766	2,470	114	3,871	2,662	20.50	8.20	-40	-62	-22	16	-22	19	-36	-22	-22	-22	-22	19	-14	0	0	0	0
257	Kirkkonummi	1	38,220	583	225	2,548	2,785	19.50	7.20	-70	-206	-136	84	-83	-13	-66	-83	-83	-83	-83	-13	17	0	0	0	0
260	Kitee	12	10,986	-215	137	3,964	2,059	22.00	9.70	737	315	-423	256	529	-208	742	712	687	662	637	-100	213	183	158	133	108
261	Kittilä	19	6,470	811	157	4,399	3,098	20.25	7.95	662	1,146	483	-287	927	265	667	687	712	737	762	100	-261	-240	-215	-190	-165
263	Kiuruvesi	11	8,752	221	128	3,981	2,460	20.75	8.45	156	-143	-299	182	58	-98	161	131	106	81	58	-98	102	73	48	23	0
265	Kivijärvi	13	1,244	3,148	113	4,787	2,258	21.00	8.70	-71	-13	57	-32	-27	43	-66	-46	-27	-27	-27	43	-39	-18	0	0	0
271	Kokemäki	4	7,702	-115	153	3,792	2,035	21.25	8.95	144	155	12	-4	146	2	148	146	146	146	146	2	2	0	0	0	0
272	Kokkola	16	47,278	559	164	3,263	2,505	21.50	9.20	-59	89	148	-86	-23	37	-55	-34	-23	-23	-23	37	-32	-12	0	0	0
273	Kolari	19	3,840	1,577	146	3,998	2,662	20.00	7.70	651	578	-74	47	434	-218	656	626	601	576	551	-100	222	193	168	143	118
275	Konnevesi	13	2,831	1,863	131	3,946	2,404	21.50	9.20	-8	-14	-6	6	-63	-56	-3	-33	-58	-63	-63	-56	60	31	6	0	0
276	Kontiolahti	12	14,681	807	159	2,556	2,296	20.50	8.20	148	153	5	-1	201	54	152	173	198	201	201	54	-49	-29	-4	0	0
280	Korsnäs	15	2,219	2,254	130	3,652	2,370	21.00	8.70	240	65	-176	108	103	-138	245	215	190	165	140	-100	142	113	88	63	38
284	Koski tl	2	2,438	1,422	136	3,407	2,426	19.50	7.20	62	-189	-251	153	-66	-128	67	37	12	-13	-38	-100	133	103	78	53	28
285	Kotka	8	54,518	-601	179	3,807	2,093	20.50	8.20	276	323	47	-26	218	-57	280	251	226	218	218	-57	62	32	7	0	0
286	Kouvola	8	86,453	39	176	3,484	2,512	20.75	8.45	200	158	-42	28	148	-52	205	175	150	148	148	-52	57	27	2	0	0
287	Kristiinankaup.	15	6,845	3	152	3,858	2,152	21.50	9.20	515	275	-240	146	462	-53	519	490	465	462	462	-53	57	28	3	0	0

nro	Alue	Maa-kunta nro	As.luku 31.12.2014	Kumulat. yli/ali-jäämä €/as	Kuven tuotto 2,016 €/as	Maakuntien nettokust. €/as	Jäljelle jäävien teht. nettokust. €/as	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Nykyinen tasapaino 2,016 €/as	Autom. muut. tasapaino €/as.	autom. muutos nyky-tilaan	autom. muutos-rajoitin 60/60	UUSI tasapaino (pl. siirt.tas)	muutos nyky-tilaan	UUSI TASAPAINO siirtymäkautena ja sen jälkeen: 1. vuosi tasapaino €/as	2. vuosi tasapaino €/as	3. vuosi tasapaino €/as	4. vuosi tasapaino €/as	5. v. > tasapaino €/as	5. v > muutos nykyiseen €/as	Siirtymätasaukset: 1. vuosi siirtymä tasaus C:hen	2. vuosi siirtymä tasaus +/- 25 €	3. vuosi siirtymä tasaus +/- 50 €	4. vuosi siirtymä tasaus +/- 75 €	(pysyvä) 5. vuosi järj.muut. tasaus +/-100 €
	Koko maa		**5,442,837**	**1,720**	**181**	**3,246**	**2,422**	**19.87**	**7.57**	**41.7**	**46.0**	**4**	**-0**	**46.1**	**4**	**46.1**	**44.4**	**46.7**	**47.8**	**47.3**	**6**	**-0**	**-1.7**	**0.6**	**1.8**	**1.3**
288	Kruunupyy	15	6,662	882	147	3,406	2,480	20.75	8.45	-118	13	131	-76	38	156	-114	-93	-68	-43	-18	100	-151	-131	-106	-81	-56
290	Kuhmo	18	8,950	166	140	4,211	2,695	21.50	9.20	102	-37	-139	86	96	-6	106	96	96	96	96	-6	10	0	0	0	0
291	Kuhmoinen	13	2,374	1,477	134	4,324	2,708	20.75	8.45	213	-437	-650	393	-137	-350	217	188	163	138	113	-100	354	325	300	275	250
297	Kuopio	11	111,289	1,162	171	3,380	2,238	20.50	8.20	-42	55	97	-55	-31	11	-38	-31	-31	-31	-31	11	-7	0	0	0	0
300	Kuortane	14	3,727	336	138	3,827	2,528	21.00	8.70	308	-141	-449	272	197	-111	312	283	258	233	208	-100	115	86	61	36	11
301	Kurikka	14	22,073	1,022	142	3,606	2,595	20.00	7.70	336	170	-167	103	326	-11	341	326	326	326	326	-11	15	0	0	0	0
304	Kustavi	2	892	2,652	154	4,679	2,448	19.25	6.95	41	673	633	-377	-3	-43	45	16	-3	-3	-3	-43	48	18	0	0	0
305	Kuusamo	17	15,823	712	144	3,873	2,327	20.00	7.70	133	141	8	-2	161	29	137	158	161	161	161	29	-24	-4	0	0	0
309	Outokumpu	12	7,172	-230	139	3,768	1,950	22.25	9.95	565	415	-150	92	519	-46	569	540	519	519	519	-46	51	21	0	0	0
312	Kyyjärvi	13	1,399	673	130	4,211	2,121	20.50	8.20	4	184	180	-105	162	158	8	29	54	79	104	100	-154	-133	-108	-83	-58
316	Kärkölä	7	4,647	-64	156	4,024	1,365	21.75	9.45	-15	843	858	-512	364	378	-10	10	35	60	85	100	-374	-353	-328	-303	-278
317	Kärsämäki	17	2,696	978	116	3,834	2,825	21.50	9.20	230	-103	-333	202	179	-50	234	205	180	179	179	-50	55	25	0	0	0
320	Kemijärvi	19	7,892	-318	157	4,519	2,918	21.00	8.70	-311	-218	92	-53	-288	23	-306	-288	-288	-288	-288	23	-19	0	0	0	0
322	Kemiönsaari	2	6,943	1,950	151	3,815	2,572	19.75	7.45	70	83	12	-5	34	-36	75	45	34	34	34	-36	41	11	0	0	0
398	Lahti	7	118,644	1,086	171	3,179	2,299	20.25	7.95	91	105	14	-6	-2	-93	96	66	41	16	-2	-93	97	68	43	18	0
399	Laihia	15	8,068	217	169	3,503	2,109	21.50	9.20	-45	290	335	-198	189	234	-40	-20	5	30	55	100	-229	-209	-184	-159	-134
400	Laitila	2	8,542	551	153	3,380	2,364	20.75	8.45	47	25	-21	15	61	15	51	61	61	61	61	15	-10	0	0	0	0
402	Lapinlahti	11	10,093	228	138	3,874	2,248	20.25	7.95	157	63	-94	59	152	-6	162	152	152	152	152	-6	10	0	0	0	0
403	Lappajärvi	14	3,259	-116	134	3,906	2,125	21.00	8.70	405	-70	-475	287	276	-129	409	380	355	330	305	-100	134	104	79	54	29
405	Lappeenranta	9	72,794	716	174	3,389	2,250	21.00	8.70	203	361	158	-92	209	5	208	209	209	209	209	5	-1	0	0	0	0
407	Lapinjärvi	1	2,779	880	150	3,069	2,539	20.50	8.20	464	49	-415	252	353	-111	469	439	414	389	364	-100	115	86	61	36	11
408	Lapua	14	14,733	783	151	3,163	2,473	21.00	8.70	167	-136	-304	185	101	-67	172	142	117	101	101	-67	71	42	17	0	0
410	Laukaa	13	18,709	-65	156	3,081	2,439	21.50	9.20	8	257	249	-147	124	117	12	33	58	83	108	100	-112	-92	-67	-42	-17
416	Lemi	9	3,116	-60	151	2,742	2,506	21.00	8.70	70	-281	-352	214	-36	-107	75	45	20	-5	-30	-100	111	82	57	32	7
418	Lempäälä	6	22,233	808	182	2,722	2,740	20.50	8.20	-376	-165	211	-124	-311	65	-372	-351	-326	-311	-311	65	-61	-40	-15	0	0
420	Leppävirta	11	10,015	516	156	3,547	2,165	20.00	7.70	372	-85	-458	277	235	-137	377	347	322	297	272	-100	141	112	87	62	37
421	Lestijärvi	16	817	2,204	120	4,084	2,549	21.00	8.70	49	-104	-154	95	64	15	54	64	64	64	64	15	-11	0	0	0	0
422	Lieksa	12	12,117	795	144	4,142	2,255	21.00	8.70	408	139	-269	164	289	-119	412	383	358	333	308	-100	123	94	69	44	19
423	Lieto	2	19,209	245	187	2,685	2,181	19.50	7.20	-30	-24	6	-1	4	34	-26	-5	4	4	4	34	-30	-9	0	0	0
425	Liminka	17	9,740	878	144	2,432	3,015	20.50	8.20	-47	118	165	-96	136	182	-42	-22	3	28	53	100	-178	-157	-132	-107	-82
426	Liperi	12	12,335	-58	148	3,256	2,063	21.50	9.20	234	266	32	-16	259	25	238	259	259	259	259	25	-21	0	0	0	0
430	Loimaa	2	16,607	96	149	3,784	1,998	20.50	8.20	99	62	-37	25	116	17	104	116	116	116	116	17	-13	0	0	0	0
433	Loppi	5	8,291	1,513	155	2,879	2,203	21.50	9.20	368	252	-116	73	338	-30	373	343	338	338	338	-30	34	5	0	0	0
434	Loviisa	1	15,480	1,046	172	3,462	2,493	19.75	7.45	108	122	14	-6	114	6	112	114	114	114	114	6	-2	0	0	0	0
435	Luhanka	13	761	1,857	135	4,143	2,282	18.50	6.20	593	-61	-655	395	3	-590	598	568	543	518	493	-100	595	565	540	515	490
436	Lumijoki	17	2,074	161	127	3,028	2,549	20.75	8.45	52	154	102	-59	188	136	56	77	102	127	152	100	-132	-111	-86	-61	-36
440	Luoto	15	5,107	2,196	141	2,611	2,598	19.50	7.20	118	175	58	-32	264	146	122	143	168	193	218	100	-141	-121	-96	-71	-46
441	Luumäki	9	4,949	3,199	152	3,850	2,287	19.75	7.45	-107	-123	-16	12	-130	-23	-102	-130	-130	-130	-130	-23	27	0	0	0	0
442	Luvia	4	3,340	-477	170	3,037	2,222	20.50	8.20	-170	-11	158	-92	-124	46	-165	-145	-124	-124	-124	46	-41	-21	0	0	0
444	Lohja	1	47,624	224	186	3,220	2,197	20.50	8.20	54	236	182	-107	81	27	58	79	81	81	81	27	-23	-2	0	0	0
445	Parainen	2	15,494	523	186	3,242	2,755	19.75	7.45	104	138	34	-18	69	-35	108	79	69	69	69	-35	39	10	0	0	0
475	Maalahti	15	5,573	492	154	3,845	2,553	21.50	9.20	127	316	189	-111	311	184	131	152	177	202	227	100	-180	-159	-134	-109	-84
480	Marttila	2	2,070	1,150	145	3,415	1,934	20.25	7.95	123	54	-69	44	167	44	127	148	167	167	167	44	-40	-19	0	0	0
481	Masku	2	9,767	-383	188	2,720	2,101	20.75	8.45	119	323	205	-120	222	104	123	144	169	194	219	100	-99	-79	-54	-29	-4
483	Merijärvi	17	1,150	2,801	110	3,352	2,787	21.50	9.20	-73	-108	-35	24	37	110	-69	-48	-23	2	27	100	-106	-85	-60	-35	-10
484	Merikarvia	4	3,246	2,013	138	3,974	2,778	19.50	7.20	-341	-545	-204	125	-494	-153	-337	-366	-391	-416	-441	-100	157	128	103	78	53
489	Miehikkälä	8	2,123	2,028	123	3,200	2,707	20.00	7.70	589	-931	-1,520	915	23	-566	594	564	539	514	489	-100	571	541	516	491	466
491	Mikkeli	10	54,605	228	166	3,463	2,325	20.00	7.70	102	-7	-108	68	22	-80	106	77	52	27	22	-80	84	55	30	5	0
494	Muhos	17	8,986	333	142	3,138	2,773	20.50	8.20	153	67	-86	54	176	23	157	176	176	176	176	23	-19	0	0	0	0
495	Multia	13	1,763	-144	117	4,459	2,087	21.75	9.45	174	139	-35	24	236	62	179	199	224	236	236	62	-57	-37	-12	0	0
498	Muonio	19	2,375	-544	150	4,107	2,947	21.00	8.70	265	411	146	-85	318	53	269	290	315	318	318	53	-49	-28	-3	0	0
499	Mustasaari	15	19,287	191	182	3,071	2,498	20.75	8.45	-73	35	108	-62	39	111	-68	-48	-23	2	27	100	-107	-86	-61	-36	-11
500	Muurame	13	9,700	876	183	2,365	2,472	19.50	7.20	-18	-169	-151	93	-69	-51	-14	-43	-68	-69	-69	-51	55	26	1	0	0
503	Mynämäki	2	7,917	375	158	3,447	2,167	21.00	8.70	-55	65	120	-69	61	116	-51	-30	-5	20	45	100	-112	-91	-66	-41	-16
504	Myrskylä	1	1,985	717	140	3,196	2,033	21.50	9.20	375	441	66	-37	371	-5	380	371	371	371	371	-5	9	0	0	0	0
505	Mäntsälä	1	20,621	3,175	175	2,545	2,540	20.50	8.20	254	44	-210	129	194	-59	258	229	204	194	194	-59	64	34	9	0	0
507	Mäntyharju	10	6,266	659	143	4,024	2,238	19.75	7.45	97	-146	-243	149	-27	-125	102	72	47	22	-3	-100	129	100	75	50	25

nro	Alue	Maa-kunta nro	As.luku 31.12.2014	Kumulat. yli/ali-jäämä €/as	Kuven tuotto 2,016 €/as	Maakuntien nettokust. €/as	Jäljelle jäävien teht. nettokust. €/as	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Nykyinen tasapaino 2,016 €/as	Autom. muut. tasapaino €/as.	autom. muutos nyky-tilaan	autom. muutos-rajoitin 60/60	UUSI tasapaino (pl. siirt.tas)	muutos nyky-tilaan	UUSI TASAPAINO siirtymäkautena ja sen jälkeen: 1. vuosi tasapaino €/as	2. vuosi tasapaino €/as	3. vuosi tasapaino €/as	4. vuosi tasapaino €/as	5. v. > tasapaino €/as	5. v > muutos nykyiseen €/as	Siirtymätasaukset: 1. vuosi siirtymä tasaus C:hen	2. vuosi siirtymä tasaus +/- 25 €	3. vuosi siirtymä tasaus +/- 50 €	4. vuosi siirtymä tasaus +/- 75 €	(pysyvä) 5. vuosi järj.muut. tasaus +/-100 €
	Koko maa		**5,442,837**	**1,720**	**181**	**3,246**	**2,422**	**19.87**	**7.57**	**41.7**	**46.0**	**4**	**-0**	**46.1**	**4**	**46.1**	**44.4**	**46.7**	**47.8**	**47.3**	**6**	**-0**	**-1.7**	**0.6**	**1.8**	**1.3**
508	Mänttä-Vilppula	6	10,723	9	170	3,979	2,264	22.00	9.70	236	54	-182	112	145	-91	240	211	186	161	145	-91	95	66	41	16	0
529	Naantali	2	18,871	2,272	204	2,901	2,320	18.50	6.20	-25	-258	-233	142	-82	-57	-21	-50	-75	-82	-82	-57	61	32	7	0	0
531	Nakkila	4	5,651	341	159	3,308	2,032	20.75	8.45	85	144	59	-33	145	60	89	110	135	145	145	60	-55	-35	-10	0	0
535	Nivala	17	10,945	144	128	3,509	2,455	21.50	9.20	250	241	-8	8	305	56	254	275	300	305	305	56	-51	-31	-6	0	0
536	Nokia	6	32,847	606	183	2,794	2,358	19.75	7.45	-62	-99	-37	25	-93	-31	-58	-87	-93	-93	-93	-31	36	6	0	0	0
538	Nousiainen	2	4,844	-212	168	2,896	2,495	21.00	8.70	-23	135	157	-92	94	117	-18	2	27	52	77	100	-112	-92	-67	-42	-17
541	Nurmes	12	8,082	757	138	3,853	2,614	20.50	8.20	310	-582	-892	538	-12	-322	314	285	260	235	210	-100	326	297	272	247	222
543	Nurmijärvi	1	41,577	1,315	209	2,720	2,340	19.50	7.20	19	68	49	-27	62	43	23	44	62	62	62	43	-39	-18	0	0	0
545	Närpiö	15	9,389	307	145	3,648	2,609	21.00	8.70	31	-8	-39	26	69	38	36	56	69	69	69	38	-34	-13	0	0	0
560	Orimattila	7	16,288	422	153	3,187	2,183	20.75	8.45	238	279	40	-22	257	19	243	257	257	257	257	19	-14	0	0	0	0
561	Oripää	2	1,417	615	137	3,322	2,189	19.50	7.20	29	23	-5	6	28	-0	33	28	28	28	28	-0	5	0	0	0	0
562	Orivesi	6	9,579	414	149	3,719	2,231	22.25	9.95	29	218	189	-111	107	78	33	54	79	104	107	78	-74	-53	-28	-3	0
563	Oulainen	17	7,725	308	142	3,727	2,504	21.75	9.45	247	62	-185	114	239	-8	252	239	239	239	239	-8	13	0	0	0	0
564	Oulu	17	196,291	4,246	175	2,826	2,407	20.00	7.70	138	162	25	-12	112	-26	142	113	112	112	112	-26	30	1	0	0	0
576	Padasjoki	7	3,197	825	139	4,128	2,084	21.00	8.70	382	173	-209	128	244	-138	386	357	332	307	282	-100	143	113	88	63	38
577	Paimio	2	10,628	1,054	181	3,044	2,414	20.75	8.45	-206	-16	190	-111	-95	111	-202	-181	-156	-131	-106	100	-107	-86	-61	-36	-11
578	Paltamo	18	3,564	262	131	4,059	2,450	22.00	9.70	302	90	-211	130	198	-103	306	277	252	227	202	-100	108	78	53	28	3
580	Parikkala	9	5,373	2,634	142	4,186	1,863	19.50	7.20	225	-32	-256	156	52	-173	229	200	175	150	125	-100	177	148	123	98	73
581	Parkano	6	6,808	1,096	143	3,704	2,067	21.00	8.70	256	129	-127	79	237	-19	260	237	237	237	237	-19	23	0	0	0	0
583	Pelkosenniemi	19	947	2,250	149	5,398	3,082	21.50	9.20	692	1,504	812	-485	521	-170	696	667	642	617	592	-100	175	145	120	95	70
584	Perho	16	2,893	983	114	3,294	2,727	21.00	8.70	648	460	-188	115	666	18	652	666	666	666	666	18	-13	0	0	0	0
588	Pertunmaa	10	1,832	257	119	3,993	2,418	21.00	8.70	53	-197	-250	152	-74	-127	57	28	3	-22	-47	-100	131	102	77	52	27
592	Petäjävesi	13	4,081	1,817	139	2,959	2,584	21.25	8.95	391	53	-338	205	279	-112	396	366	341	316	291	-100	116	87	62	37	12
593	Pieksämäki	10	19,051	-118	158	4,244	1,948	22.00	9.70	148	205	58	-32	211	63	152	173	198	211	211	63	-59	-38	-13	0	0
595	Pielavesi	11	4,787	-304	121	4,825	2,228	20.75	8.45	26	183	157	-91	135	109	30	51	76	101	126	100	-104	-84	-59	-34	-9
598	Pietarsaari	15	19,577	4,219	176	3,422	2,611	21.25	8.95	36	22	-13	11	19	-17	40	19	19	19	19	-17	21	0	0	0	0
599	Pedersören k.	15	11,060	1,129	144	2,951	2,583	20.50	8.20	-33	199	232	-136	164	197	-29	-8	17	42	67	100	-193	-172	-147	-122	-97
601	Pihtipudas	13	4,261	2,135	124	3,851	2,773	21.00	8.70	237	-151	-388	236	138	-99	242	212	187	162	138	-99	104	74	49	24	0
604	Pirkkala	6	18,689	2,440	206	2,512	2,505	20.00	7.70	-71	-161	-90	56	-85	-14	-66	-85	-85	-85	-85	-14	19	0	0	0	0
607	Polvijärvi	12	4,609	1,475	122	3,525	2,175	20.25	7.95	265	2	-263	160	113	-152	269	240	215	190	165	-100	157	127	102	77	52
608	Pomarkku	4	2,275	1,616	137	3,895	2,290	20.50	8.20	49	38	-11	9	82	33	53	74	82	82	82	33	-28	-8	0	0	0
609	Pori	4	85,418	865	172	3,294	2,188	19.75	7.45	-101	-55	46	-25	-159	-58	-97	-126	-151	-159	-159	-58	62	33	8	0	0
611	Pornainen	1	5,148	1,053	176	2,285	2,406	20.50	8.20	224	27	-196	120	201	-23	228	201	201	201	201	-23	27	0	0	0	0
614	Posio	19	3,633	-91	123	4,992	2,411	21.75	9.45	65	355	290	-171	376	311	69	90	115	140	165	100	-306	-286	-261	-236	-211
615	Pudasjärvi	17	8,399	956	120	4,248	2,746	20.50	8.20	163	-42	-206	126	249	85	168	188	213	238	249	85	-81	-60	-35	-10	0
616	Pukkila	1	2,013	433	158	2,863	2,376	22.00	9.70	253	95	-157	97	231	-22	257	231	231	231	231	-22	26	0	0	0	0
619	Punkalaidun	4	3,117	695	131	3,946	2,239	21.50	9.20	244	38	-206	126	187	-57	248	219	194	187	187	-57	62	32	7	0	0
620	Puolanka	18	2,824	519	128	5,218	2,807	21.50	9.20	241	33	-208	127	332	91	245	266	291	316	332	91	-87	-66	-41	-16	0
623	Puumala	10	2,306	566	139	4,417	2,481	20.50	8.20	545	244	-301	183	236	-309	549	520	495	470	445	-100	313	284	259	234	209
624	Pyhtää	8	5,354	673	177	3,393	2,188	20.25	7.95	46	107	61	-34	13	-33	50	21	13	13	13	-33	37	8	0	0	0
625	Pyhäjoki	17	3,290	3,136	148	3,338	2,194	20.25	7.95	915	324	-591	357	772	-143	920	890	865	840	815	-100	148	118	93	68	43
626	Pyhäjärvi	17	5,562	2,214	144	4,489	2,513	19.75	7.45	-478	-443	35	-18	-354	124	-473	-453	-428	-403	-378	100	-119	-99	-74	-49	-24
630	Pyhäntä	17	1,562	1,923	133	3,711	2,930	19.75	7.45	-295	-350	-55	36	-154	141	-290	-270	-245	-220	-195	100	-137	-116	-91	-66	-41
631	Pyhäranta	2	2,136	311	175	3,211	2,026	21.00	8.70	270	174	-96	60	173	-98	275	245	220	195	173	-98	102	73	48	23	0
635	Pälkäne	6	6,722	1,511	148	3,523	2,238	21.00	8.70	180	8	-172	106	120	-60	184	155	130	120	120	-60	64	35	10	0	0
636	Pöytyä	2	8,619	-16	142	3,414	2,250	21.25	8.95	67	110	43	-23	137	70	71	92	117	137	137	70	-66	-45	-20	0	0
638	Porvoo	1	49,728	920	201	2,938	2,612	19.75	7.45	-30	-87	-57	37	-40	-9	-26	-40	-40	-40	-40	-9	14	0	0	0	0
678	Raahe	17	25,383	-85	167	3,301	2,274	21.00	8.70	469	270	-199	122	377	-92	473	444	419	394	377	-92	96	67	42	17	0
680	Raisio	2	24,371	41	190	3,082	2,153	19.75	7.45	109	-8	-116	72	47	-61	113	84	59	47	47	-61	65	36	11	0	0
681	Rantasalmi	10	3,815	-786	131	4,302	2,064	20.50	8.20	2	59	57	-32	42	40	7	27	42	42	42	40	-35	-15	0	0	0
683	Ranua	19	4,093	2,734	119	4,195	2,983	19.75	7.45	372	206	-166	102	467	95	376	397	422	447	467	95	-91	-70	-45	-20	0
684	Rauma	4	39,970	2,944	192	3,252	2,339	20.00	7.70	-55	-179	-124	77	-115	-60	-51	-80	-105	-115	-115	-60	64	35	10	0	0
686	Rautalampi	11	3,374	258	132	4,069	2,266	22.00	9.70	805	272	-533	323	595	-210	809	780	755	730	705	-100	215	185	160	135	110
687	Rautavaara	11	1,768	2,874	117	4,987	2,893	21.00	8.70	-277	-607	-330	201	-313	-36	-273	-302	-313	-313	-313	-36	41	11	0	0	0
689	Rautjärvi	9	3,626	1,603	160	3,875	2,512	20.50	8.20	281	-577	-858	517	-33	-314	285	256	231	206	181	-100	318	289	264	239	214
691	Reisjärvi	17	2,901	854	129	3,987	2,698	22.00	9.70	8	15	7	-2	102	94	12	33	58	83	102	94	-90	-69	-44	-19	0
694	Riihimäki	5	29,350	669	186	3,292	2,041	20.50	8.20	158	414	256	-151	197	39	162	183	197	197	197	39	-34	-14	0	0	0

nro	Alue	Maa-kunta nro	As.luku 31.12.2014	Kumulat. yli/ali-jäämä €/as	Kuven tuotto 2,016 €/as	Maakuntien nettokust. €/as	Jäljelle jäävien teht. nettokust. €/as	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Nykyinen tasapaino 2,016 €/as	Autom. muut. tasapaino €/as.	autom. muutos nyky-tilaan	autom. muutos-rajoitin 60/60	UUSI tasapaino (pl. siirt.tas)	muutos nyky-tilaan	UUSI TASAPAINO siirtymäkautena ja sen jälkeen: 1. vuosi tasapaino €/as	2. vuosi tasapaino €/as	3. vuosi tasapaino €/as	4. vuosi tasapaino €/as	5. v. > tasapaino €/as	5. v > muutos nykyiseen €/as	Siirtymätasaukset: 1. vuosi siirtymä tasaus C:hen	2. vuosi siirtymä tasaus +/- 25 €	3. vuosi siirtymä tasaus +/- 50 €	4. vuosi siirtymä tasaus +/- 75 €	(pysyvä) 5. vuosi järj.muut. tasaus +/-100 €
	Koko maa		**5,442,837**	**1,720**	**181**	**3,246**	**2,422**	**19.87**	**7.57**	**41.7**	**46.0**	**4**	**-0**	**46.1**	**4**	**46.1**	**44.4**	**46.7**	**47.8**	**47.3**	**6**	**-0**	**-1.7**	**0.6**	**1.8**	**1.3**
697	Ristijärvi	18	1,416	1,286	135	5,130	2,819	21.50	9.20	-85	-329	-244	149	-143	-58	-80	-110	-135	-143	-143	-58	62	33	8	0	0
698	Rovaniemi	19	61,551	612	168	3,429	2,482	21.00	8.70	-134	321	455	-271	30	164	-130	-109	-84	-59	-34	100	-160	-139	-114	-89	-64
700	Ruokolahti	9	5,404	1,240	173	3,987	2,413	20.50	8.20	-355	-344	11	-4	-353	2	-350	-353	-353	-353	-353	2	2	0	0	0	0
702	Ruovesi	6	4,689	-460	145	4,324	2,049	22.25	9.95	594	509	-85	54	590	-4	599	590	590	590	590	-4	8	0	0	0	0
704	Rusko	2	6,045	1,628	180	2,501	2,164	19.75	7.45	-27	-108	-81	51	-0	26	-23	-2	-0	-0	-0	26	-22	-1	0	0	0
707	Rääkkylä	12	2,435	-1,081	113	4,533	2,122	21.50	9.20	69	101	32	-17	-40	-109	74	44	19	-6	-31	-100	113	84	59	34	9
710	Raasepori	1	28,674	-437	171	3,557	2,369	22.00	9.70	20	357	337	-200	131	112	24	45	70	95	120	100	-107	-87	-62	-37	-12
729	Saarijärvi	13	10,084	584	134	3,910	2,196	21.50	9.20	15	81	66	-37	6	-9	19	6	6	6	6	-9	14	0	0	0	0
732	Salla	19	3,781	1,292	137	5,495	2,652	20.50	8.20	427	353	-74	47	438	11	431	438	438	438	438	11	-7	0	0	0	0
734	Salo	2	54,238	132	162	3,248	2,223	20.75	8.45	136	91	-45	29	79	-57	140	111	86	79	79	-57	61	32	7	0	0
738	Sauvo	2	2,999	869	159	3,111	2,120	21.00	8.70	7	130	123	-71	113	106	12	32	57	82	107	100	-101	-81	-56	-31	-6
739	Savitaipale	9	3,667	1,285	144	4,307	2,193	21.00	8.70	155	43	-112	70	69	-86	159	130	105	80	69	-86	91	61	36	11	0
740	Savonlinna	10	35,944	-269	157	3,991	1,923	22.50	10.20	249	557	309	-183	328	80	253	274	299	324	328	80	-75	-55	-30	-5	0
742	Savukoski	19	1,103	-327	135	4,723	2,658	21.75	9.45	592	666	74	-42	649	57	597	617	642	649	649	57	-53	-32	-7	0	0
743	Seinäjoki	14	60,880	505	172	3,218	2,441	21.00	8.70	-29	148	177	-104	14	44	-25	-4	14	14	14	44	-39	-19	0	0	0
746	Sievi	17	5,154	-10	121	3,767	2,652	21.75	9.45	228	383	155	-90	419	191	232	253	278	303	328	100	-187	-166	-141	-116	-91
747	Siikainen	4	1,593	586	115	3,985	2,250	21.00	8.70	193	-3	-196	120	70	-124	198	168	143	118	93	-100	128	99	74	49	24
748	Siikajoki	17	5,526	201	137	3,277	2,626	22.00	9.70	819	413	-407	247	739	-80	824	794	769	744	739	-80	84	55	30	5	0
749	Siilinjärvi	11	21,668	143	174	2,916	2,351	21.25	8.95	80	105	25	-12	138	58	85	105	130	138	138	58	-53	-33	-8	0	0
751	Simo	19	3,296	506	161	3,967	2,377	22.00	9.70	-38	339	377	-224	228	266	-34	-13	12	37	62	100	-262	-241	-216	-191	-166
753	Sipoo	1	19,034	415	218	2,471	2,542	19.25	6.95	537	122	-415	251	398	-138	541	512	487	462	437	-100	143	113	88	63	38
755	Siuntio	1	6,199	-146	204	2,631	2,720	21.50	9.20	-28	21	49	-27	-30	-3	-23	-30	-30	-30	-30	-3	7	0	0	0	0
758	Sodankylä	19	8,820	251	166	4,073	2,808	20.00	7.70	596	672	76	-43	788	192	600	621	646	671	696	100	-188	-167	-142	-117	-92
759	Soini	14	2,273	265	113	4,049	1,964	21.75	9.45	381	276	-105	65	439	58	386	406	431	439	439	58	-53	-33	-8	0	0
761	Somero	2	9,173	2,575	146	3,391	2,306	19.50	7.20	-47	-370	-323	196	-174	-127	-42	-72	-97	-122	-147	-100	131	102	77	52	27
762	Sonkajärvi	11	4,336	383	131	4,183	2,294	20.50	8.20	251	44	-207	127	200	-51	256	226	201	200	200	-51	55	26	1	0	0
765	Sotkamo	18	10,598	1,676	153	3,603	2,841	21.25	8.95	-109	-67	42	-23	-88	22	-105	-88	-88	-88	-88	22	-17	0	0	0	0
768	Sulkava	10	2,789	253	123	4,914	2,307	21.50	9.20	94	470	376	-223	159	66	98	119	144	159	159	66	-61	-41	-16	0	0
777	Suomussalmi	18	8,486	1,941	139	4,689	2,316	20.50	8.20	98	269	171	-100	235	137	102	123	148	173	198	100	-133	-112	-87	-62	-37
778	Suonenjoki	11	7,419	-158	142	4,273	2,100	22.00	9.70	361	279	-83	52	349	-12	366	349	349	349	349	-12	17	0	0	0	0
781	Sysmä	7	4,097	1,023	130	3,834	2,176	19.00	6.70	498	-238	-736	444	112	-386	502	473	448	423	398	-100	390	361	336	311	286
783	Säkylä	4	7,186	-477	175	3,540	2,047	21.50	9.20	41	168	127	-74	113	73	45	66	91	113	113	73	-68	-48	-23	0	0
785	Vaala	18	3,139	358	134	4,330	3,038	21.50	9.20	524	27	-496	300	315	-208	528	499	474	449	424	-100	213	183	158	133	108
790	Sastamala	6	25,372	650	150	3,567	2,046	20.75	8.45	235	115	-121	75	207	-28	240	210	207	207	207	-28	32	3	0	0	0
791	Siikalatva	17	5,816	10	125	4,609	2,308	22.25	9.95	144	241	97	-55	353	208	149	169	194	219	244	100	-204	-183	-158	-133	-108
831	Taipalsaari	9	4,798	1,025	180	2,767	2,436	20.00	7.70	-104	-219	-115	72	-161	-57	-100	-129	-154	-161	-161	-57	61	32	7	0	0
832	Taivalkoski	17	4,231	1,902	125	4,037	3,080	20.50	8.20	183	-313	-496	300	154	-29	187	158	154	154	154	-29	34	4	0	0	0
833	Taivassalo	2	1,645	1,258	157	3,785	2,303	20.75	8.45	191	38	-153	95	-40	-231	196	166	141	116	91	-100	236	206	181	156	131
834	Tammela	5	6,395	1,251	157	2,773	2,473	19.50	7.20	34	-615	-650	392	-185	-220	39	9	-16	-41	-66	-100	224	195	170	145	120
837	Tampere	6	223,004	2,593	182	3,273	2,339	19.75	7.45	-230	94	324	-192	-193	37	-226	-205	-193	-193	-193	37	-33	-12	0	0	0
844	Tervo	11	1,627	606	122	4,524	2,173	20.75	8.45	-68	-248	-179	110	-70	-2	-64	-70	-70	-70	-70	-2	6	0	0	0	0
845	Tervola	19	3,239	3,137	145	4,167	2,784	19.50	7.20	237	290	53	-29	222	-15	241	222	222	222	222	-15	20	0	0	0	0
846	Teuva	14	5,543	-581	136	4,132	2,200	22.00	9.70	40	-15	-55	36	106	66	44	65	90	106	106	66	-62	-41	-16	0	0
848	Tohmajärvi	12	4,794	227	131	3,757	2,395	21.75	9.45	585	260	-324	197	401	-184	589	560	535	510	485	-100	188	159	134	109	84
849	Toholampi	16	3,354	343	134	3,541	2,383	21.50	9.20	41	90	49	-27	160	119	45	66	91	116	141	100	-115	-94	-69	-44	-19
850	Toivakka	13	2,472	626	142	3,133	2,582	20.50	8.20	-128	-268	-139	86	-208	-80	-124	-153	-178	-203	-208	-80	84	55	30	5	0
851	Tornio	19	22,322	659	165	3,168	2,273	20.50	8.20	-66	76	142	-82	-17	49	-62	-41	-17	-17	-17	49	-45	-24	0	0	0
853	Turku	2	183,824	702	177	3,289	2,413	19.50	7.20	-77	141	217	-128	-55	22	-72	-55	-55	-55	-55	22	-17	0	0	0	0
854	Pello	19	3,676	1,267	143	5,214	2,183	20.25	7.95	-143	16	159	-93	97	240	-139	-118	-93	-68	-43	100	-235	-215	-190	-165	-140
857	Tuusniemi	11	2,750	1,831	126	4,433	2,226	22.00	9.70	286	219	-68	43	260	-27	291	261	260	260	260	-27	31	2	0	0	0
858	Tuusula	1	38,198	1,241	221	2,828	2,287	19.50	7.20	33	25	-8	8	80	47	38	58	80	80	80	47	-42	-22	0	0	0
859	Tyrnävä	17	6,735	769	127	2,882	2,572	20.50	8.20	-37	284	321	-190	201	238	-33	-12	13	38	63	100	-234	-213	-188	-163	-138
886	Ulvila	4	13,322	685	175	3,130	2,288	20.50	8.20	-193	-87	106	-61	-121	71	-188	-168	-143	-121	-121	71	-67	-46	-21	0	0
887	Urjala	6	4,984	-136	143	3,590	2,009	22.00	9.70	591	323	-268	163	471	-120	595	566	541	516	491	-100	124	95	70	45	20
889	Utajärvi	17	2,907	1,419	126	4,002	3,609	20.50	8.20	13	-341	-354	215	-54	-67	17	-12	-37	-54	-54	-67	71	42	17	0	0
890	Utsjoki	19	1,260	812	151	4,826	3,954	20.75	8.45	553	169	-384	233	346	-207	558	528	503	478	453	-100	212	182	157	132	107
892	Uurainen	13	3,611	854	133	2,904	2,597	20.50	8.20	-32	23	55	-30	21	53	-28	-7	18	21	21	53	-49	-28	-3	0	0

nro	Alue	Maa-kunta nro	As.luku 31.12.2014	Kumulat. yli/ali-jäämä €/as	Kuven tuotto 2,016 €/as	Maakuntien nettokust. €/as	Jäljelle jäävien teht. nettokust. €/as	Nykyinen kunnan vero-% 2,016	UUSI kunnan vero-% 2,016	Nykyinen tasapaino 2,016 €/as	Autom. muut. tasapaino €/as.	autom. muutos nyky-tilaan	autom. muutos-rajoitin 60/60	UUSI tasapaino (pl. siirt.tas)	muutos nyky-tilaan	UUSI TASAPAINO siirtymäkautena ja sen jälkeen: 1. vuosi tasapaino €/as	2. vuosi tasapaino €/as	3. vuosi tasapaino €/as	4. vuosi tasapaino €/as	5. v. > tasapaino €/as	5. v > muutos nykyiseen €/as	Siirtymätasaukset: 1. vuosi siirtymä tasaus C:hen	2. vuosi siirtymä tasaus +/- 25 €	3. vuosi siirtymä tasaus +/- 50 €	4. vuosi siirtymä tasaus +/- 75 €	(pysyvä) 5. vuosi järj.muut. tasaus +/-100 €
	Koko maa		**5,442,837**	**1,720**	**181**	**3,246**	**2,422**	**19.87**	**7.57**	**41.7**	**46.0**	**4**	**-0**	**46.1**	**4**	**46.1**	**44.4**	**46.7**	**47.8**	**47.3**	**6**	**-0**	**-1.7**	**0.6**	**1.8**	**1.3**
893	Uusikaarlepyy	15	7,533	1,467	150	3,557	2,453	21.00	8.70	-139	162	300	-178	30	169	-134	-114	-89	-64	-39	100	-164	-144	-119	-94	-69
895	Uusikaupunki	2	15,567	32	174	3,623	1,800	20.75	8.45	114	280	166	-97	153	39	118	139	153	153	153	39	-35	-14	0	0	0
905	Vaasa	15	66,965	-55	183	3,396	2,791	20.00	7.70	-31	305	336	-199	118	149	-26	-6	19	44	69	100	-145	-124	-99	-74	-49
908	Valkeakoski	6	21,162	466	179	3,297	2,317	19.75	7.45	49	37	-12	10	12	-37	53	24	12	12	12	-37	41	12	0	0	0
911	Valtimo	12	2,362	2,381	124	4,774	2,639	21.00	8.70	-433	-632	-199	122	-519	-86	-429	-458	-483	-508	-519	-86	91	61	36	11	0
915	Varkaus	11	21,860	721	166	3,633	2,133	20.75	8.45	298	10	-288	175	136	-162	303	273	248	223	198	-100	167	137	112	87	62
918	Vehmaa	2	2,339	308	143	4,212	1,799	21.50	9.20	-411	218	630	-375	-117	294	-407	-386	-361	-336	-311	100	-289	-269	-244	-219	-194
921	Vesanto	11	2,244	439	121	4,963	2,256	21.00	8.70	91	-37	-128	79	54	-37	96	66	54	54	54	-37	41	12	0	0	0
922	Vesilahti	6	4,492	409	159	3,124	2,614	21.50	9.20	-356	-12	343	-203	-167	189	-351	-331	-306	-281	-256	100	-184	-164	-139	-114	-89
924	Veteli	16	3,342	-388	138	3,311	2,052	22.00	9.70	1,074	605	-468	284	953	-120	1,078	1,049	1,024	999	974	-100	125	95	70	45	20
925	Vieremä	11	3,816	25	132	3,658	2,289	21.00	8.70	500	302	-198	122	438	-63	505	475	450	438	438	-63	67	38	13	0	0
927	Vihti	1	28,995	368	196	2,777	2,270	20.50	8.20	27	172	144	-84	65	37	32	52	65	65	65	37	-33	-12	0	0	0
931	Viitasaari	13	6,780	1,671	135	4,293	2,098	21.00	8.70	163	-33	-196	120	82	-82	168	138	113	88	82	-82	86	57	32	7	0
934	Vimpeli	14	3,106	-1,156	145	3,476	1,999	22.25	9.95	624	224	-400	243	510	-114	628	599	574	549	524	-100	118	89	64	39	14
935	Virolahti	8	3,399	2,432	140	3,362	2,435	20.00	7.70	335	-191	-525	318	126	-208	339	310	285	260	235	-100	213	183	158	133	108
936	Virrat	6	7,157	1,702	137	3,592	2,328	20.25	7.95	558	-169	-726	438	312	-246	562	533	508	483	458	-100	250	221	196	171	146
946	Vöyri	15	6,705	782	150	3,584	2,579	21.00	8.70	158	285	127	-74	208	50	162	183	208	208	208	50	-46	-25	-0	0	0
976	Ylitornio	19	4,348	1,459	138	4,850	2,283	19.25	6.95	211	-156	-367	223	212	1	215	212	212	212	212	1	4	0	0	0	0
977	Ylivieska	17	14,976	-451	151	3,213	2,549	21.50	9.20	57	186	129	-75	110	53	62	82	107	110	110	53	-48	-28	-3	0	0
980	Ylöjärvi	6	32,260	1,019	172	2,632	2,408	20.50	8.20	-16	14	30	-15	12	28	-11	9	12	12	12	28	-24	-3	0	0	0
981	Ypäjä	5	2,468	761	143	3,120	2,058	21.00	8.70	38	-159	-197	121	8	-30	42	13	8	8	8	-30	34	5	0	0	0
989	Ähtäri	14	6,178	-832	147	4,106	2,175	22.00	9.70	205	255	51	-28	219	14	209	219	219	219	219	14	-10	0	0	0	0
992	Äänekoski	13	19,909	-300	157	3,415	2,350	21.50	9.20	382	173	-209	128	246	-136	386	357	332	307	282	-100	141	111	86	61	36