

Michigan Department of Treasury
Local Unit Retirement System Summary
As of May 15, 2018

¹Note: PA 202 of 2017 defines "underfunded status" to mean the following:

1.) **For retirement pension systems**, the triggers for primary units (cities, villages, counties, and townships) are if the unit is less than 60% funded and has an annual required contribution that is over 10% of governmental fund revenues. The non-primary unit trigger is if the unit is less than 60% funded.

2.) **For retirement health care systems**, the triggers for primary units (cities, villages, counties and townships) are if the unit is less than 40% funded and has an annual required contribution greater than 12% of governmental fund revenues. The non-primary unit trigger is if the unit is less than 40% funded.

3.) **Split** units have at least one underfunded system requiring a corrective action plan and at least one system that was approved for a waiver.

4.) Any local unit of government required to submit a corrective action plan has at least one underfunded retirement system as determined by PA 202 of 2017

County	Local Unit Name	Local Unit Type	Preliminary Underfunded Status ¹	Waiver Status ³	Corrective Action Plan Required ⁴
Allegan	Kalamazoo Lake Sewer and Water Authority	Authority	No Retirement Submission	N/A	Yes
Arenac	Arenac County Road Commission	Road Commission	Under Review		
Baraga	Baraga	Village	Retirement Pension	Deny	Yes
Baraga	Baraga County Memorial Hospital	Authority	Under Review		
Baraga	Baraga County Road Commission	Road Commission	Both		
Baraga	Copper Country Community Mental Health Services Board	Authority	Retirement Health Care		
Baraga	L'Anse	Village	Retirement Pension	Deny	Yes
Barry	Hastings	City	Retirement Health Care	Deny	Yes
Bay	Bay City	City	Retirement Health Care	Deny	Yes
Bay	Bay Metropolitan Transportation Authority	Authority	Both	No Submission	Yes
Bay	Essexville	City	Retirement Health Care	Deny	Yes
Benzie	Benzie County	County	Under Review		
Benzie	Benzie County Road Commission	Road Commission	Under Review		
Berrien	Benton Harbor	City	Retirement Pension	Deny	Yes
Berrien	Berrien County Road Commission	Road Commission	Both		
Berrien	Niles District Library	Library	Under Review		
Berrien	Oronoko Charter Township	Township	Under Review		
Branch	Union City	Village	Retirement Health Care	No Submission	Yes
Calhoun	Battle Creek	City	Retirement Pension	Deny	Yes
Calhoun	Marshall	City	Retirement Health Care	Deny	Yes
Calhoun	Marshall District Library	Library	Both	Approve	No
Cass	Cass County Road Commission	Road Commission	Retirement Health Care		
Cass	Dowagiac	City	Retirement Pension		
Charlevoix	Boyer City Housing Commission	Authority	Retirement Pension	Approve	No
Charlevoix	Charlevoix County Public Transit	Authority	Retirement Pension		
Charlevoix	Jordan Valley Emergency Medical Services Authority	Authority	No Retirement Submission	N/A	Yes
Chippewa	Chippewa Co Road Commission	Road Commission	Under Review		
Chippewa	Chippewa County Health Department	Authority	Under Review		
Chippewa	Eastern Upper Peninsula Transportation Authority	Authority	Retirement Pension		
Chippewa	Sault Ste Marie	City	Retirement Pension	Deny	Yes
Chippewa	Sault Ste Marie City Housing Commission	Authority	Retirement Health Care	Approve	No
Clare	Clare County Road Commission	Road Commission	Retirement Health Care		
Clare	Village of Farwell	Village	No Retirement Submission	N/A	Yes
Clare	Mi Works!- Region 7b Consortium	Authority	Retirement Health Care	No Submission	Yes
Clinton	St Johns	City	Retirement Pension	Deny	Yes
Crawford	Crawford Co Road Commission	Road Commission	No Retirement Submission	Under Review	
Crawford	Grayling City Housing Commission	Authority	No Retirement Submission	N/A	Yes
Delta	Delta Area Transit Authority	Authority	Under Review		
Delta	Delta County Road Commission	Road Commission	Retirement Pension	Under Review	
Delta	Escanaba	City	Retirement Pension	Deny	Yes
Delta	Gladstone	City	Retirement Pension	No Submission	Yes
Dickinson	Iron Mountain	City	Both	Deny	Yes
Dickinson	Norway	City	Retirement Pension	Deny	Yes
Eaton	Charlotte Community Library	Library	Both	Approve	No
Eaton	Delta Charter Township	Township	Under Review		
Eaton	Eaton Rapids	City	Both	Deny	Yes
Eaton	Grand Ledge Area Emergency Services Authority	Authority	Retirement Health Care	Deny	Yes
Emmet	Emmet County Road Commission	Road Commission	Under Review		

County	Local Unit Name	Local Unit Type	Preliminary Underfunded Status ¹	Waiver Status ³	Corrective Action Plan Required ⁴
Emmet	Harbor Springs Area Sewage Disposal Authority	Authority	Under Review		
Emmet	Petoskey	City	Under Review		
Genesee	Beecher Metropolitan District	Authority	Retirement Health Care	Deny	Yes
Genesee	Burton	City	Retirement Pension	Deny	Yes
Genesee	Davison	City	Both	Deny	Yes
Genesee	Davison Richfield Senior Citizens Authority	Authority	Retirement Pension	Approve	No
Genesee	Flint	City	Both	Deny	Yes
Genesee	Flushing	City	Both	Deny	Yes
Genesee	Genesee County Road Commission	Road Commission	Retirement Pension		
Genesee	Genesee Health System	Authority	Under Review		
Genesee	Mass Transportation Authority	Authority	Retirement Health Care	Approve	No
Genesee	Montrose	City	Retirement Health Care	No Submission	Yes
Genesee	Mount Morris Charter Township	Township	Both	Deny	Yes
Genesee	Richfield	Township	Retirement Health Care	Deny	Yes
Genesee	Vienna Charter Township	Township	Under Review		
Gladwin	Gladwin County District Library	Library	Under Review		
Gogebic	Community Mental Health Authority (Gogebic Co)	Authority	Retirement Pension	Approve	No
Gogebic	Ironwood	City	Retirement Pension	Deny	Yes
Grand Traverse	Northern Lakes Community Mental Health Authority	Authority	Under Review		
Grand Traverse	Traverse City Light & Power	Authority	Retirement Pension	Deny	Yes
Gratiot	Gratiot Co Road Commission	Road Commission	Both		
Houghton	Houghton	County	Under Review		
Houghton	Houghton County Road Commission	Road Commission	Retirement Health Care		
Houghton	Western Up District Health Department	Authority	Under Review		
Houghton	Western Up Planning & Development Region Commission	Authority	Under Review		
Ingham	Capital Area District Library	Library	Under Review		
Ingham	Capital Area Transportation Authority- Cata	Authority	Retirement Health Care		
Ingham	Capital Region Airport Authority	Authority	Retirement Health Care	Deny	Yes
Ingham	East Lansing	City	Retirement Pension	Deny	Yes
Ingham	Lansing	City	Both	Deny	Yes
Ingham	Lansing Housing Commission	Authority	Retirement Health Care		
Ingham	Michigan Co Road Commission Self-Insurance Pool	Authority	No Retirement Submission	N/A	Yes
Ingham	Tri- County Aging Consortium (Ingham/Clinton/Eaton)	Authority	Retirement Health Care		
Ionia	Ionia	City	Retirement Pension	Deny	Yes
Ionia	Ionia City Housing Commission	Authority	Under Review		
Ionia	Saranac Village Housing Commission	Authority	Retirement Pension	Approve	No
Iosco	Tawas Police Authority	Authority	Retirement Pension	Deny	Yes
Iron	Alpha	Village	Under Review		
Iron	Crystal Falls	City	Both	Split	Yes
Iron	West Iron County Sewer Authority	Authority	Retirement Pension	Deny	Yes
Isabella	Isabella County Medical Care Facility	Authority	Under Review		
Jackson	Jackson	City	Retirement Pension	Split	Yes
Jackson	Lifeways- Jackson & Hillsdale Counties	Authority	Under Review		
Jackson	Summit	Township	Retirement Pension	Approve	No
Kalamazoo	Vicksburg District Library	Library	Retirement Pension	Deny	Yes
Kent	Grand Rapids City Housing Commission	Authority	Retirement Health Care	No Submission	Yes
Kent	Kent County Road Commission	Road Commission	Retirement Pension	Under Review	
Kent	Lakeland Library Cooperative	Library	Under Review		
Kent	Wyoming	City	Retirement Health Care	Approve	No
Lapeer	Lapeer	City	Retirement Health Care	Deny	Yes
Lapeer	Lapeer Co Road Commission	Road Commission	Under Review		
Lenawee	Village of Britton	Village	No Retirement Submission	N/A	Yes
Livingston	Howell	City	Retirement Pension	Approve	No
Livingston	Howell Area Fire Authority	Authority	Retirement Health Care	Approve	No
Macomb	Bruce	Township	Retirement Health Care	Deny	Yes
Macomb	Center Line	City	Both	Deny	Yes
Macomb	Eastpointe	City	Retirement Pension	Deny	Yes
Macomb	Fraser	City	Both	No Submission	Yes
Macomb	Mount Clemens	City	Retirement Health Care	No Submission	Yes
Macomb	New Baltimore	City	Retirement Health Care	Deny	Yes
Macomb	Romeo	Village	Retirement Health Care	Deny	Yes
Macomb	Southeast Macomb Sanitary District	Authority	Retirement Health Care	Approve	No
Macomb	St Clair Shores	City	Both	Split	Yes
Macomb	Warren	City	Retirement Health Care	Deny	Yes
Manistee	Manistee	County	Under Review		
Manistee	Manistee County 911 Central Dispatch	Authority	Under Review		

County	Local Unit Name	Local Unit Type	Preliminary Underfunded Status ¹	Waiver Status ³	Corrective Action Plan Required ⁴
Manistee	Manistee County Library	Library	Retirement Pension		
Marquette	Marquette	County	Under Review		
Marquette	Marquette	City	Under Review		
Marquette	Marquette Area Wastewater Treatment Facility	Authority	Under Review		
Marquette	Marquette City Board Of Light And Power	Authority	Both	Split	Yes
Marquette	Marquette County Road Commission	Road Commission	Both		
Marquette	Pathways	Authority	Both	Under Review	
Menominee	Menominee County Road Commission	Road Commission	Under Review		
Midland	Midland	City	Retirement Pension	Deny	Yes
Missaukee	District Health Dept No 10- White Cloud	Authority	Under Review		
Monroe	Erie Township	Township	No Retirement Submission	N/A	Yes
Monroe	Monroe County Road Commission	Road Commission	Retirement Health Care		
Montcalm	Mid- Michigan District Health Department	Authority	Under Review		
Montcalm	Montcalm County Road Commission	Road Commission	Both		
Montcalm	White Pine District Library	Library	Retirement Pension	No Submission	Yes
Muskegon	Muskegon Central Dispatch 9- 1- 1	Authority	Retirement Health Care		
Muskegon	Muskegon County Road Commission	Road Commission	Under Review		
Muskegon	North Muskegon	City	Retirement Health Care		
Muskegon	Norton Shores	City	Retirement Pension	Deny	Yes
Muskegon	Ravenna	Village	Under Review		
Muskegon	Roosevelt Park	City	Under Review		
Newaygo	Fremont	City	Retirement Pension	Approve	No
Newaygo	Newaygo Co Road Commission	Road Commission	Retirement Health Care		
Oakland	Berkley	City	Retirement Health Care	Deny	Yes
Oakland	Bloomfield Charter	Township	Retirement Health Care	Deny	Yes
Oakland	Bloomfield Twp Public Library	Library	Retirement Health Care	Deny	Yes
Oakland	Clawson	City	Retirement Pension	Deny	Yes
Oakland	Hazel Park	City	Both	Deny	Yes
Oakland	Highland Charter	Township	Under Review		
Oakland	Holly	Village	Retirement Pension	Deny	Yes
Oakland	Huntington Woods	City	Retirement Pension	Approve	No
Oakland	Madison Heights	City	Both	Deny	Yes
Oakland	Oak Park	City	Both	Deny	Yes
Oakland	Oakland County Road Commission	Road Commission	Retirement Health Care		
Oakland	Pontiac	City	Retirement Health Care	Deny	Yes
Oakland	Southfield	City	Retirement Health Care	Deny	Yes
Oceana	Hart	City	Retirement Health Care	Deny	Yes
Ogemaw	Ogemaw County Road Commission	Road Commission	Both	Under Review	
Ontonagon	Ontonagon	Village	Retirement Pension	No Submission	Yes
Ontonagon	Ontonagon Co Road Commission	Road Commission	Both		
Osceola	Reed City Housing Commission	Authority	Retirement Pension	Under Review	
Ottawa	Coopersville Area District Library	Library	Retirement Pension	Approve	No
Ottawa	Holland Charter Township	Township	Under Review		
Ottawa	Ottawa County	County	Under Review		
Ottawa	Ottawa County Road Commission	Road Commission	Both	Under Review	
Ottawa	Park Township	Township	No Retirement Submission	Approve	No
Presque Isle	Rogers City	City	Retirement Pension	Deny	Yes
Roscommon	Roscommon County Road Commission	Road Commission	Under Review		
Saginaw	Saginaw	City	Both	Deny	Yes
Saginaw	Saginaw City Housing Commission	Authority	Under Review		
Saginaw	St Charles	Village	Retirement Pension	Approve	No
Sanilac	Croswell	City	Retirement Pension	Deny	Yes
Sanilac	Lexington	Village	Retirement Health Care	Deny	Yes
Schoolcraft	Manistique	City	Retirement Pension	Deny	Yes
Schoolcraft	Schoolcraft County Medical Care Facility	Authority	Under Review		
Schoolcraft	Schoolcraft County Road Commission	Road Commission	Both		
St Clair	Marine City	City	Retirement Health Care	No Submission	Yes
St Clair	Marysville	City	Retirement Pension	Split	Yes
St Clair	Port Huron	City	Retirement Pension	Deny	Yes
St Clair	St Clair	City	Under Review		
St Clair	St Clair County Road Commission	Road Commission	Retirement Health Care		
St Joseph	Sturgis	City	Under Review		
St Joseph	Sturgis City Housing Commission	Authority	Under Review		
Washtenaw	Ann Arbor Transportation Authority	Authority	Retirement Health Care		
Washtenaw	Milan	City	Retirement Pension	Deny	Yes
Washtenaw	Milan Public Library	Library	Retirement Pension	Deny	Yes

County	Local Unit Name	Local Unit Type	Preliminary Underfunded Status ¹	Waiver Status ³	Corrective Action Plan Required ⁴
Washtenaw	Saline Area Fire Department Authority	Authority	Retirement Health Care	No Submission	Yes
Washtenaw	Ypsilanti City Housing Commission Authority	Authority	No Retirement Submission	N/A	Yes
Washtenaw	Ypsilanti Community Utilities Authority	Authority	Retirement Pension		
Wayne	Allen Park	City	Retirement Health Care	Deny	Yes
Wayne	Dearborn	City	Retirement Health Care	Deny	Yes
Wayne	Dearborn Heights	City	Retirement Health Care	No Submission	Yes
Wayne	Ecorse	City	Retirement Pension	No Submission	Yes
Wayne	Garden City	City	Retirement Health Care	Deny	Yes
Wayne	Gibraltar	City	Retirement Health Care	Deny	Yes
Wayne	Grosse Ile Township	Township	Retirement Pension	Approve	No
Wayne	Grosse Pointe Farms	City	Retirement Health Care	Deny	Yes
Wayne	Grosse Pointe Woods	City	Retirement Health Care	Deny	Yes
Wayne	Grosse Pointes-Clinton Refuse Disposal Authority	Authority	No Retirement Submission	N/A	Yes
Wayne	Hamtramck	City	Retirement Pension	No Submission	Yes
Wayne	Highland Park	City	Retirement Pension	Deny	Yes
Wayne	Lincoln Park	City	Both	No Submission	Yes
Wayne	Livonia	City	Under Review		
Wayne	Northville Charter Township	Township	Under Review		
Wayne	Northville Parks & Recreation Commission Authority	Authority	Retirement Health Care	Approve	No
Wayne	Plymouth	City	Retirement Pension	Approve	No
Wayne	Redford Charter Township	Township	Both	Split	Yes
Wayne	Redford Township District Library	Library	No Retirement Submission	N/A	Yes
Wayne	River Rouge	City	Retirement Health Care	Approve	No
Wayne	Riverview	City	Retirement Health Care	Deny	Yes
Wayne	Rockwood	City	Retirement Health Care	Deny	Yes
Wayne	Romulus	City	Retirement Health Care	Deny	Yes
Wayne	Southgate	City	Both	Split	Yes
Wayne	Suburban Mobility Authority For Regional Transportation	Authority	Retirement Health Care	Deny	Yes
Wayne	Taylor	City	Both		
Wayne	Taylor City Housing Commission Authority	Authority	Under Review		
Wayne	Trenton	City	Both	Split	Yes
Wayne	Wayne	City	Both	No Submission	Yes
Wayne	Wayne County Airport Authority	Authority	Retirement Health Care		
Wayne	Westland	City	Both	Deny	Yes
Wayne	Woodhaven	City	Retirement Health Care	Deny	Yes
Wayne	Wyandotte	City	Retirement Health Care		

Michigan Department of Treasury
Retirement Pension System Summary
As of May 15, 2018

¹Note: PA 202 of 2017 defines "underfunded status" to mean the following:

1.) **For retirement pension systems**, the triggers for primary units (cities, villages, counties, and townships) are if the unit is less than 60% funded and has an annual required contribution that is over 10% of governmental fund revenues. The non-primary unit trigger is if the unit is less than 60% funded.

2.) **For retirement health care systems**, the triggers for primary units (cities, villages, counties and townships) are if the unit is less than 40% funded and has an annual required contribution greater than 12% of governmental fund revenues. The non-primary unit trigger is if the unit is less than 40% funded.

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Alger	Munising	City		5,394,509.00	8,717,673.00	3,323,164.00	61.88%	251,568.00	2,867,233.00	8.77%	NO
Allegan	Manlius Township	Township		488,649.00	556,754.00	68,105.00	87.77%	11,111.00	970,992.00	1.14%	NO
Allegan	Saugatuck Township	Township		297,090.00	962,462.00	665,372.00	30.87%	52,497.00	1,544,305.00	3.40%	NO
Allegan	Allegan	City		3,787,258.00	5,522,862.00	1,735,604.00	68.57%	153,600.00	5,257,880.00	2.92%	NO
Allegan	Douglas Village, City Of	City		2,835,345.00	3,545,627.00	710,282.00	79.97%	132,427.00	3,530,849.00	3.75%	NO
Allegan	Saugatuck	City		1,507,581.00	1,848,628.00	341,047.00	81.55%	48,167.00	3,359,318.00	1.43%	NO
Allegan	Wayland	City		5,238,987.00	7,631,717.00	2,392,730.00	68.65%	227,562.00	2,889,620.00	7.88%	NO
Allegan	Saugatuck Township Fire District	Authority		335,383.00	437,279.00	101,896.00	76.70%	25,655.00	1,036,230.00	2.48%	NO
Allegan	Interurban Transit Authority	Authority		1,128,689.00	1,364,280.00	235,591.00	82.73%	14,736.00	888,709.00	1.66%	NO
Allegan	Allegan County Community Mental Health Services Board	Authority		3,162,594.00	2,715,088.00	-447,506.00	116.48%	11,388.00	27,970,651.00	0.04%	NO
Alpena	Alpena	City		25,700,239.00	33,608,796.00	7,908,557.00	76.47%	722,318.00	11,655,565.00	6.20%	NO
Antrim	Central Lake	Village		187,164.00	201,577.00	14,413.00	92.85%	15,419.00	695,777.00	2.22%	NO
Antrim	Elk Rapids	Village		1,727,272.00	2,384,163.00	656,891.00	72.45%	94,228.00	1,820,934.00	5.17%	NO
Arenac	Au Gres	City		1,535,851.00	2,257,476.00	721,625.00	68.03%	48,858.00	720,389.00	6.78%	NO
Arenac	Standish	City		1,627,910.00	2,677,773.00	1,049,863.00	60.79%	173,772.00	1,588,209.00	10.94%	NO
Arenac	Sterling	Village		304,785.00	208,767.00	-96,018.00	145.99%	0	249,606.00	0.00%	NO
Arenac	Sims- Whitney Utilities Authority	Authority		254,056.00	335,237.00	81,181.00	75.78%	13,993.00	2,883,527.00	0.49%	NO
Baraga	Baraga County Road Commission	Road Commission		3,512,613.00	7,430,276.00	3,917,663.00	47.27%	228,153.00	4,185,665.00	5.45%	YES
Baraga	Baraga	Village		1,510,817.00	3,700,904.00	2,190,087.00	40.82%	156,679.00	632,651.00	24.77%	YES
Baraga	L'Anse	Village		3,085,850.00	6,655,642.00	3,569,792.00	46.36%	250,787.00	1,893,226.00	13.25%	YES
Barry	Hastings	City		7,982,175.00	15,968,218.00	7,986,043.00	49.99%	567,651.00	5,827,849.00	9.74%	NO
Barry	Nashville	Village		429,833.00	407,048.00	-22,785.00	105.60%	12,130.00	752,950.00	1.61%	NO
Barry	Barry County Community Mental Health Authority	Authority		7,060,362.05	8,709,900.00	1,649,537.95	81.06%	434,223.00	11,241,836.00	3.86%	NO
Bay	Auburn	City		1,035,931.00	2,020,116.00	984,185.00	51.28%	83,661.00	1,178,440.00	7.10%	NO
Bay	Bay City	City	Bay City Police and Fire Retirement System	54,689,794.00	72,884,757.00	18,194,963.00	75.04%	1,521,054.00	29,824,637.00	20.52%	NO
Bay	Bay City	City	General Employees Retirement System-MERS	49,234,657.00	73,093,322.00	23,858,665.00	67.36%	4,598,968.00	29,824,637.00	20.52%	NO
Bay	Essexville	City		4,499,712.00	6,820,262.00	2,320,550.00	65.98%	260,893.00	2,337,041.00	11.16%	NO
Bay	Pinconning	City		1,284,294.00	2,319,768.00	1,035,474.00	55.36%	68,101.00	1,073,059.54	6.35%	NO
Bay	Bay Metropolitan Transportation Authority	Authority		9,537,193.00	17,330,619.00	7,793,426.00	55.03%	672,674.00	8,140,484.00	8.26%	YES

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Bay	Bay- Arenac Behavioral Health	Authority		50,013,796.00	52,404,397.00	2,390,601.00	95.44%	1,243,668.00	47,353,767.00	2.63%	NO
Benzie	Frankfort	City		1,742,258.00	3,496,957.00	1,754,699.00	49.82%	137,376.00	2,355,358.00	5.83%	NO
Benzie	Benzie Leelanau District Health Department	Authority		714,840.00	982,788.00	267,948.00	72.74%	31,254.00	2,377,753.00	1.31%	NO
Benzie	Benzie Transportation Authority	Authority		805,451.00	730,941.00	-74,510.00	110.19%	17,894.00	1,838,271.00	0.97%	NO
Benzie	Maples- Benzie County Medical Care Facility	Authority		6,648,710.00	8,600,070.00	1,951,360.00	77.31%	276,312.00	8,522,322.00	3.24%	NO
Benzie	Benzie Shores District Library	Library		305,147.00	282,350.00	-22,797.00	108.07%	6,189.00	326,582.00	1.90%	NO
Berrien	Berrien County Road Commission	Road Commission		11,744,019.00	20,987,343.00	9,243,324.00	55.96%	650,827.00	22,535,534.00	2.89%	YES
Berrien	Chikaming Township	Township		1,573,868.00	2,381,200.00	807,332.00	66.10%	65,632.00	2,020,050.00	3.25%	NO
Berrien	Coloma Charter Township	Township		1,419,377.00	2,328,866.00	909,489.00	60.95%	78,884.00	2,595,384.00	3.04%	NO
Berrien	Benton Harbor	City		9,917,959.00	26,400,392.00	16,482,433.00	37.57%	1,115,747.00	8,078,323.00	13.81%	YES
Berrien	Bridgman	City		1,298,291.00	1,839,690.00	541,399.00	70.57%	76,193.00	2,112,181.00	3.61%	NO
Berrien	Buchanan	City		7,340,585.00	7,298,418.00	-42,167.00	100.58%	159,475.00	3,818,155.00	4.18%	NO
Berrien	Coloma	City		773,222.00	928,405.00	155,183.00	83.28%	15,563.00	1,145,004.00	1.36%	NO
Berrien	New Buffalo	City		1,964,311.00	2,565,283.00	600,972.00	76.57%	84,229.00	4,745,132.00	1.78%	NO
Berrien	St Joseph	City		66,144,316.00	65,125,082.00	-1,019,234.00	101.57%	893,357.00	13,288,797.00	6.72%	NO
Berrien	Berrien Springs	Village		1,456,538.00	1,570,383.00	113,845.00	92.75%	21,337.00	1,332,052.00	1.60%	NO
Berrien	Eau Claire	Village		182,945.00	534,421.00	351,476.00	34.23%	15,522.00	376,223.00	4.13%	NO
Berrien	Grand Beach	Village		327,920.00	341,931.00	14,011.00	95.90%	25,551.00	1,013,328.00	2.52%	NO
Berrien	Southwestern Michigan Community Ambulance Service	Authority		2,279,234.00	2,955,311.00	676,077.00	77.12%	89,427.00	2,949,401.00	3.03%	NO
Berrien	Berrien Mental Health Authority	Authority		21,389,921.00	26,052,523.00	4,662,602.00	82.10%	637,650.00	47,018,272.00	1.36%	NO
Berrien	Buchanan District Library	Library		302,649.00	287,631.00	-15,018.00	105.22%	4,319.00	624,560.00	0.69%	NO
Branch	Bronson	City		1,299,193.00	2,232,253.00	933,060.00	58.20%	50,666.00	1,447,367.00	3.50%	NO
Branch	Coldwater	City		18,665,234.00	28,489,971.00	9,824,737.00	65.52%	919,584.00	12,925,380.00	7.11%	NO
Branch	Branch- Hillsdale- St Joseph Community Health Agency	Authority		11,909,056.00	14,321,279.00	2,412,223.00	83.16%	209,441.00	6,085,112.00	3.44%	NO
Calhoun	Emmett Charter Township	Township		3,872,870.00	5,198,537.00	1,325,667.00	74.50%	97,716.00	4,155,750.00	2.35%	NO
Calhoun	Pennfield Charter Township	Township		1,886,853.00	2,775,733.00	888,880.00	67.98%	82,953.00	3,011,198.00	2.75%	NO
Calhoun	Battle Creek	City	Municipal Employees' Retirement System of Michigan	81,255,431.00	141,255,649.00	60,000,218.00	57.52%	4,865,316.00	62,276,477.00	15.43%	YES
Calhoun	Battle Creek	City	City of Battle Creek Police and Fire Retirement System	138,509,334.00	176,579,083.00	38,069,749.00	78.44%	4,746,323.00	62,276,477.00	15.43%	NO
Calhoun	Marshall	City		21,237,785.00	34,352,142.00	13,114,357.00	61.82%	815,277.00	7,465,578.00	10.92%	NO
Calhoun	Springfield	City		6,443,725.00	10,127,290.00	3,683,565.00	63.63%	218,062.00	3,809,173.00	5.72%	NO
Calhoun	Summit Pointe Community Mental Health Authority	Authority		21,857,009.00	5,581,541.00	-16,275,468.00	391.59%	0	51,673,560.00	0.00%	NO
Calhoun	Marshall Area Fire Fighters Ambulance Authority	Authority		863,433.00	845,695.00	-17,738.00	102.10%	24,926.00	2,030,288.00	1.23%	NO
Calhoun	Marshall District Library	Library		95,336.00	165,738.00	70,402.00	57.52%	14,700.00	1,049,614.00	1.40%	YES

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Calhoun	Willard Public Library	Library		3,115,708.00	3,569,009.00	453,301.00	87.30%	110,988.00	6,042,355.00	1.84%	NO
Cass	Cass	County		21,201,533.00	30,492,200.00	9,290,667.00	69.53%	709,320.00	21,387,248.00	3.32%	NO
Cass	Howard	Township		111,722.00	144,777.00	33,055.00	77.17%	5,997.00	881,176.00	0.68%	NO
Cass	Dowagiac	City		9,877,054.00	20,298,454.00	10,421,400.00	48.66%	801,290.00	4,606,684.00	17.39%	YES
Cass	Dowagiac City Housing Commission	Authority		240,478.00	213,071.00	-27,407.00	112.86%	0	1,047,310.00	0.00%	NO
Cass	Cass County Medical Care Facility	Authority		5,319,944.00	5,854,504.00	534,560.00	90.87%	47,554.00	8,147,328.00	0.58%	NO
Cass	Dowagiac District Library	Library		94,804.00	97,395.00	2,591.00	97.34%	4,824.00	424,935.00	1.14%	NO
Charlevoix	Charlevoix	County		37,484,999.00	51,910,946.00	14,425,947.00	72.21%	1,398,350.00	18,326,889.00	7.63%	NO
Charlevoix	Boyne City	City		6,505,015.00	8,888,687.00	2,383,672.00	73.18%	252,664.00	6,508,633.00	3.88%	NO
Charlevoix	Charlevoix	City		8,264,805.00	13,333,864.00	5,069,059.00	61.98%	318,731.00	4,544,932.00	7.01%	NO
Charlevoix	East Jordan	City		3,222,269.00	4,921,457.00	1,699,188.00	65.47%	129,081.00	2,076,328.00	6.22%	NO
Charlevoix	Charlevoix County Public Transit	Authority		1,170,754.00	2,962,923.00	1,792,169.00	39.51%	136,044.00	1,930,816.00	7.05%	YES
Charlevoix	Boyne City Housing Commission	Authority		655,789.00	1,126,292.00	470,503.00	58.23%	29,552.00	680,558.00	4.34%	YES
Charlevoix	Jordan Valley District Library	Library		249,867.00	264,694.00	14,827.00	94.40%	5,568.00	367,595.00	1.51%	NO
Cheboygan	Tuscarora	Township		1,519,447.00	2,282,831.00	763,384.00	66.56%	86,165.00	1,908,789.00	4.51%	NO
Cheboygan	Cheboygan	City		6,366,289.00	10,434,677.00	4,068,388.00	61.01%	284,658.00	3,375,855.00	8.43%	NO
Cheboygan	Mackinaw City	Village		915,176.00	1,115,766.00	200,590.00	82.02%	27,936.00	2,594,164.00	1.08%	NO
Chippewa	Drummond Island	Township		165,539.00	205,774.00	40,235.00	80.45%	9,126.00	1,044,022.00	0.87%	NO
Chippewa	Sault Ste Marie	City	MERS	19,856,088.00	29,833,182.00	9,977,094.00	66.56%	553,169.00	15,181,049.00	12.67%	NO
Chippewa	Sault Ste Marie	City	City of Sault Ste Marie Firemen and Policemen Retirement System	14,343,657.00	28,367,680.00	14,024,023.00	50.56%	1,369,975.00	15,181,049.00	12.67%	YES
Chippewa	Detour Village	Village		183,099.00	482,622.00	299,523.00	37.94%	29,960.00	582,184.00	5.15%	NO
Chippewa	Sault Ste Marie City Edc	Authority		166,792.00	250,600.00	83,808.00	66.56%	4,647.00	197,025.00	2.36%	NO
Chippewa	Eastern Upper Peninsula Transportation Authority	Authority		5,031,330.00	11,408,816.00	6,377,486.00	44.10%	423,807.00	4,381,794.00	9.67%	YES
Chippewa	Eastern Up Regional Planning/development Comm	Authority		305,105.00	226,562.00	-78,543.00	134.67%	3,354.00	679,481.00	0.49%	NO
Chippewa	Sault Ste Marie City Housing Commission	Authority		1,902,630.00	2,045,853.00	143,223.00	93.00%	24,426.00	2,107,125.00	1.16%	NO
Clare	Clare County Road Commission	Road Commission		7,602,960.00	11,756,616.00	4,153,656.00	64.67%	277,078.00	7,658,894.00	3.62%	NO
Clare	Clare	City		5,133,579.00	8,633,270.00	3,499,691.00	59.46%	246,242.00	3,829,166.00	6.43%	NO
Clare	Harrison District Library	Library		157,487.00	252,696.00	95,209.00	62.32%	8,293.00	298,123.00	2.78%	NO
Clinton	Dewitt	City		2,479,768.00	5,126,008.00	2,646,240.00	48.38%	198,528.00	3,426,919.00	5.79%	NO
Clinton	St Johns	City		8,029,317.00	17,584,767.00	9,555,450.00	45.66%	762,754.00	6,429,394.00	11.86%	YES
Clinton	Westphalia	Village		435,003.00	598,832.00	163,829.00	72.64%	14,844.00	532,292.00	2.79%	NO
Clinton	Southern Clinton Co Municipal Utilities Authority	Authority		3,350,004.00	4,045,382.00	695,378.00	82.81%	71,460.00	3,593,699.00	1.99%	NO
Crawford	Crawford	County		20,166,870.00	20,275,857.00	108,987.00	99.46%	45,890.00	10,318,947.00	0.44%	NO
Crawford	Grayling	City		2,276,930.00	4,003,525.00	1,726,595.00	56.87%	179,580.00	3,260,341.00	5.51%	NO
Crawford	Crawford County Transportation Authority	Authority		4,021,837.00	5,634,138.00	1,612,301.00	71.38%	109,022.00	1,553,170.00	7.02%	NO

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Delta	Delta	County		25,490,405.00	37,481,999.00	11,991,594.00	68.01%	879,024.00	15,559,288.00	5.65%	NO
Delta	Delta County Road Commission	Road Commission		6,077,386.00	12,099,849.00	6,022,463.00	50.23%	439,535.00	8,482,520.00	5.18%	YES
Delta	Escanaba	City	MERS	19,677,756.00	35,812,342.00	16,134,586.00	54.95%	1,332,991.00	11,862,536.00	20.80%	YES
Delta	Escanaba	City	Act 345	28,608,175.00	34,276,632.00	5,668,457.00	83.46%	1,134,353.00	11,862,536.00	20.80%	NO
Delta	Gladstone	City		6,015,667.00	13,189,003.00	7,173,336.00	45.61%	721,620.00	4,193,365.00	17.21%	YES
Dickinson	Iron Mountain	City	P&F PENSION (PA 345)	10,481,877.00	16,597,624.00	6,115,747.00	63.15%	632,912.00	7,672,814.00	14.34%	NO
Dickinson	Iron Mountain	City	MERS	4,754,795.00	12,468,657.00	7,713,862.00	38.13%	467,151.00	7,672,814.00	14.34%	YES
Dickinson	Kingsford	City	Municipal Employees Retirement System	5,292,471.00	8,414,436.00	3,121,965.00	62.90%	192,851.00	4,654,082.00	13.07%	NO
Dickinson	Kingsford	City	City of Kingsford Police and Firemen Retirement System	17,734,052.00	17,211,977.00	-522,075.00	103.03%	415,442.00	4,654,082.00	13.07%	NO
Dickinson	Norway	City		8,356,885.00	19,809,486.00	11,452,601.00	42.19%	687,116.00	3,752,293.00	18.31%	YES
Dickinson	Northpointe Behavioral Healthcare Systems	Authority		10,981,301.00	12,940,663.00	1,959,362.00	84.86%	276,712.00	17,027,564.00	1.63%	NO
Dickinson	Iron Mountain- Kingsford Joint Sewage Authority	Authority		842,203.00	1,360,658.00	518,455.00	61.90%	37,069.00	1,019,652.00	3.64%	NO
Eaton	Eaton	County	Eaton County Medical Care Facility - MERS	9,590,451.00	11,267,232.00	1,676,781.00	85.12%	448,109.00	43,603,891.00	7.84%	NO
Eaton	Eaton	County	Eaton County - MERS	84,469,694.00	152,754,300.00	68,284,606.00	55.30%	2,969,160.00	43,603,891.00	7.84%	NO
Eaton	Charlotte	City		12,243,499.00	21,747,435.00	9,503,936.00	56.30%	604,246.00	6,308,536.00	9.58%	NO
Eaton	Eaton Rapids	City		8,538,127.00	14,544,381.00	6,006,254.00	58.70%	424,370.00	3,585,598.00	11.84%	YES
Eaton	Grand Ledge	City		1,858,341.00	3,225,633.00	1,367,292.00	57.61%	90,446.00	4,818,251.00	1.88%	NO
Eaton	Potterville	City		662,348.00	948,270.00	285,922.00	69.85%	46,903.00	1,461,731.00	3.21%	NO
Eaton	Dimondale	Village		644,134.00	849,891.00	205,757.00	75.79%	16,848.00	694,421.00	2.43%	NO
Eaton	Grand Ledge Area Emergency Services Authority	Authority		1,345,385.00	1,561,417.00	216,032.00	86.16%	52,881.00	1,802,127.00	2.93%	NO
Eaton	Charlotte Community Library	Library		381,410.00	770,927.00	389,517.00	49.47%	38,880.00	526,015.00	7.39%	YES
Eaton	Grand Ledge Area District Library	Library		17,793.00	19,418.00	1,625.00	91.63%	4,391.00	734,050.00	0.60%	NO
Emmet	Pellston	Village		343,213.00	475,576.00	132,363.00	72.17%	7,697.00	421,137.00	1.83%	NO
Genesee	Genesee	County		228,296,310.00	387,375,731.00	159,079,421.00	58.93%	9,041,206.00	193,287,745.00	4.68%	NO
Genesee	Genesee County Road Commission	Road Commission		55,947,560.00	93,338,844.00	37,391,284.00	59.94%	1,835,144.00	50,268,119.00	3.65%	YES
Genesee	Davison	Township		10,181,301.00	14,228,186.00	4,046,885.00	71.56%	351,609.00	6,710,178.00	0.00%	NO
Genesee	Flushing Charter	Township		3,462,116.00	5,619,532.00	2,157,416.00	61.61%	201,487.00	2,414,777.00	8.34%	NO
Genesee	Mount Morris Charter Township	Township		18,052,065.00	35,075,191.00	17,023,126.00	51.47%	1,259,724.00	7,795,032.00	16.16%	YES
Genesee	Richfield	Township		2,708,600.00	4,930,603.00	2,222,003.00	54.93%	123,240.00	2,485,829.00	4.96%	NO
Genesee	Burton	City		21,777,985.00	52,671,403.00	30,893,418.00	41.35%	2,248,097.00	17,100,112.00	13.15%	YES
Genesee	Clio	City		1,284,282.00	1,738,781.00	454,499.00	73.86%	61,719.00	1,643,329.00	3.76%	NO
Genesee	Davison	City	City of Davison Non-Union Pension Plan	1,100,496.00	1,248,286.00	147,790.00	88.16%	64,484.00	3,334,509.00	16.09%	NO
Genesee	Davison	City	City of Davison	6,064,952.00	12,163,907.00	6,098,955.00	49.86%	472,201.00	3,334,509.00	16.09%	YES
Genesee	Fenton	City		10,088,701.00	16,755,322.00	6,666,621.00	60.21%	572,230.00	8,706,842.00	6.57%	NO
Genesee	Flint	City		203,099,493.00	548,844,656.00	345,745,163.00	37.00%	17,325,673.00	86,855,728.00	19.95%	YES
Genesee	Flushing	City		9,496,483.00	19,830,798.00	10,334,315.00	47.89%	1,104,835.00	5,206,461.00	21.22%	YES

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Genesee	Grand Blanc	City		13,638,630.00	14,156,263.00	517,633.00	96.34%	196,616.00	5,143,447.00	3.82%	NO
Genesee	Montrose	City		505,299.00	1,057,953.00	552,654.00	47.76%	48,859.00	1,017,458.00	4.80%	NO
Genesee	Mt Morris	City		5,300,571.00	7,207,520.00	1,906,949.00	73.54%	80,899.00	1,852,689.00	4.37%	NO
Genesee	Swartz Creek	City		7,485,780.00	8,577,606.00	1,091,826.00	87.27%	94,061.00	4,066,560.00	2.31%	NO
Genesee	Otisville	Village		831,982.00	1,202,962.00	370,980.00	69.16%	39,064.00	541,858.00	7.21%	NO
Genesee	Beecher Metropolitan District	Authority		4,341,046.00	6,479,743.00	2,138,697.00	66.99%	211,542.00	3,852,677.00	5.49%	NO
Genesee	Davison Richfield Senior Citizens Authority	Authority		158,565.00	300,712.00	142,147.00	52.73%	10,743.00	215,323.00	4.99%	YES
Genesee	Flint Public Library	Library		1,612,264.00	1,455,320.00	-156,944.00	110.78%	9,746.00	4,280,046.00	0.23%	NO
Gladwin	Tobacco	Township		0	0	0		0	907,951.00	0.00%	NO
Gladwin	Gladwin	City		1,339,516.00	1,587,883.00	248,367.00	84.36%	56,290.00	2,224,160.00	2.53%	NO
Gladwin	Gladwin City Housing Commission	Authority		2,738,336.00	3,808,762.00	1,070,426.00	71.90%	80,058.00	446,050.00	17.95%	NO
Gladwin	Gladwin City- County Transit	Authority		2,738,336.00	3,808,762.00	1,070,426.00	71.90%	80,058.00	1,721,477.00	4.65%	NO
Gladwin	Council On Aging From Clare And Gladwin Counties	Authority		2,738,336.00	3,808,762.00	1,070,426.00	71.90%	80,058.00	853,292.00	9.38%	NO
Gladwin	Gladwin Housing Dev Corp Section 8 Housing Program	Authority		2,738,336.00	3,808,762.00	1,070,426.00	71.90%	80,058.00	458,065.00	17.48%	NO
Gogebic	Marenisco	Township		332,786.00	454,791.00	122,005.00	73.17%	16,768.00	776,265.00	2.16%	NO
Gogebic	Bessemer	City		1,611,823.00	2,513,085.00	901,262.00	64.14%	107,243.00	1,874,450.00	5.72%	NO
Gogebic	Ironwood	City		8,876,970.00	18,469,060.00	9,592,090.00	48.06%	980,646.00	4,642,053.00	21.13%	YES
Gogebic	Gogebic- Iron Wastewater Authority	Authority		2,057,408.00	3,050,744.00	993,336.00	67.44%	74,513.00	2,439,125.00	3.05%	NO
Gogebic	Community Mental Health Authority (Gogebic Co)	Authority		11,274,180.00	18,842,453.00	7,568,273.00	59.83%	616,699.00	6,881,521.00	8.96%	YES
Grand Traverse	Traverse City	City	MERS Pension Plan	23,025,579.00	38,064,373.00	15,038,794.00	60.49%	1,153,788.00	22,823,560.00	12.96%	NO
Grand Traverse	Traverse City	City	Act 345 Retirement System	28,784,416.00	43,550,395.00	14,765,979.00	66.09%	1,803,930.00	22,823,560.00	12.96%	NO
Grand Traverse	Bay Area Transportation Authority	Authority		5,693,504.00	5,899,157.00	205,653.00	96.51%	234,317.00	8,436,490.00	2.78%	NO
Grand Traverse	Traverse City Light & Power	Authority		16,498,454.00	29,463,198.00	12,964,744.00	56.00%	944,388.00	35,372,568.00	2.67%	YES
Gratiot	Gratiot	County		22,365,724.00	29,245,834.00	6,880,110.00	76.47%	1,599,756.00	17,334,643.00	9.23%	NO
Gratiot	Gratiot Co Road Commission	Road Commission		10,223,209.00	17,709,150.00	7,485,941.00	57.73%	548,863.00	8,586,881.00	6.39%	YES
Gratiot	Alma	City		16,861,571.00	22,454,433.00	5,592,862.00	75.09%	456,069.00	6,130,882.00	7.44%	NO
Gratiot	Ithaca	City		2,519,831.00	4,575,078.00	2,055,247.00	55.08%	149,790.00	2,537,568.00	5.90%	NO
Gratiot	St Louis	City		5,690,522.00	7,698,125.00	2,007,603.00	73.92%	320,220.00	2,703,603.00	11.84%	NO
Gratiot	Breckenridge	Village		913,094.00	2,367,775.00	1,454,681.00	38.56%	80,794.00	1,140,640.00	7.08%	NO
Gratiot	Perrinton	Village		92,911.00	91,338.00	-1,573.00	101.72%	2,977.00	262,545.00	1.13%	NO
Gratiot	St Louis City Housing Commission	Authority		858,194.00	1,010,774.00	152,580.00	84.90%	17,940.00	1,170,548.00	1.53%	NO
Hillsdale	Hillsdale	City		18,273,259.00	23,029,773.00	4,756,514.00	79.35%	353,776.00	6,132,817.00	5.77%	NO
Hillsdale	Litchfield	City		1,197,865.00	1,864,159.00	666,294.00	64.26%	68,328.00	1,212,450.00	5.64%	NO
Hillsdale	Reading	City		353,497.00	428,757.00	75,260.00	82.45%	7,739.00	473,074.00	1.64%	NO
Hillsdale	Michigan South Central Power Agency	Authority		12,646,702.00	13,415,538.00	768,836.00	94.27%	368,496.00	46,570,330.00	0.79%	NO

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Hillsdale	Hillsdale City Housing Commission	Authority		206,696.00	193,892.00	-12,804.00	106.60%	3,345.00	324,129.00	1.03%	NO
Houghton	Houghton County Road Commission	Road Commission		2,697,537.00	4,347,820.00	1,650,283.00	62.04%	251,234.00	8,438,125.00	2.98%	NO
Houghton	Hancock	City		2,497,079.00	4,017,435.00	1,520,356.00	62.16%	113,009.00	7,312,076.00	1.55%	NO
Houghton	Houghton	City		3,520,598.00	4,301,326.00	780,728.00	81.85%	162,513.00	5,083,202.00	3.20%	NO
Houghton	Lake Linden	Village		630,912.00	1,255,082.00	624,170.00	50.27%	67,620.00	741,278.00	9.12%	NO
Houghton	Laurium	Village		1,372,528.00	2,472,350.00	1,099,822.00	55.52%	97,127.00	1,552,762.00	6.26%	NO
Houghton	Houghton County Medical Care Facility	Authority		32,324,702.00	35,989,639.00	3,664,937.00	89.82%	2,223,484.00	24,119,028.00	9.22%	NO
Huron	Bad Axe	City		4,368,279.00	7,877,814.00	3,509,535.00	55.45%	218,774.00	2,588,083.00	8.45%	NO
Huron	Caseville	City		1,981,756.00	2,724,212.00	742,456.00	72.75%	82,564.00	1,285,123.00	6.42%	NO
Huron	Harbor Beach	City		5,573,677.00	7,974,623.00	2,400,946.00	69.89%	115,180.00	2,713,819.00	4.24%	NO
Huron	Elkton	Village		525,951.00	593,573.00	67,622.00	88.61%	51,336.00	981,881.00	5.23%	NO
Huron	Kinde	Village		242,968.00	242,292.00	-676	100.28%	8,426.00	344,483.00	2.45%	NO
Huron	Pigeon	Village		688,979.00	1,156,649.00	467,670.00	59.57%	36,216.00	1,272,129.00	2.85%	NO
Huron	Port Austin	Village		499,622.00	675,830.00	176,208.00	73.93%	15,710.00	962,937.00	1.63%	NO
Huron	Sebewaing	Village		6,676,849.00	7,669,227.00	992,378.00	87.06%	96,897.00	1,331,824.00	7.28%	NO
Huron	Ubley	Village		636,725.00	949,978.00	313,253.00	67.03%	17,049.00	806,641.00	2.11%	NO
Huron	Huron Behavioral Health	Authority		15,379,936.00	17,616,058.00	2,236,122.00	87.31%	282,361.00	10,494,826.00	2.69%	NO
Huron	Bad Axe Area District Library	Library		108,328.00	135,545.00	27,217.00	79.92%	4,875.00	255,498.00	1.91%	NO
Ingham	Leslie	Township		366,850.00	449,011.00	82,161.00	81.70%	17,868.00	435,038.00	4.11%	NO
Ingham	Vevay	Township		333,995.00	635,044.00	301,049.00	52.59%	39,302.00	647,088.00	6.07%	NO
Ingham	East Lansing	City		89,397,475.00	178,803,545.00	89,406,070.00	50.00%	6,367,446.00	46,629,753.00	13.66%	YES
Ingham	Lansing	City	Employee Retirement System	169,965,440.00	307,450,034.00	137,484,594.00	55.28%	10,246,872.00	153,167,115.00	14.21%	YES
Ingham	Lansing	City	Police and Fire Retirement System	288,441,203.00	429,670,098.00	141,228,895.00	67.13%	11,521,768.00	153,167,115.00	14.21%	NO
Ingham	Leslie	City		1,305,815.00	1,913,476.00	607,661.00	68.24%	50,878.00	1,634,885.00	3.11%	NO
Ingham	Mason	City		11,764,426.00	18,768,300.00	7,003,874.00	62.68%	459,148.00	6,839,837.00	6.71%	NO
Ingham	Williamston	City		3,119,101.00	4,826,548.00	1,707,447.00	64.62%	152,459.00	2,504,272.00	6.09%	NO
Ingham	Stockbridge	Village		621,519.00	1,043,604.00	422,085.00	59.56%	37,482.00	700,256.00	5.35%	NO
Ingham	Capital Region Airport Authority	Authority		12,464,098.00	17,050,396.00	4,586,298.00	73.10%	513,865.00	19,029,621.00	2.70%	NO
Ingham	East Lansing- Meridian Water & Sewer Authority	Authority		2,929,107.00	3,671,047.00	741,940.00	79.79%	98,400.00	4,281,821.00	2.30%	NO
Ingham	Capital Area Transportation Authority- Cata	Authority	Administrative Employees Pension Plan	18,116,293.00	20,837,015.00	2,720,722.00	86.94%	645,500.00	53,631,807.00	2.04%	NO
Ingham	Capital Area Transportation Authority- Cata	Authority	Union Employees Pension Plan	32,154,390.00	32,221,042.00	66,652.00	99.79%	446,533.00	53,631,807.00	2.04%	NO
Ingham	Lansing Housing Commission	Authority		7,523,808.00	8,886,861.00	1,363,053.00	84.66%	122,057.00	18,837,632.00	0.65%	NO
Ingham	Lansing City Board Of Water & Light	Authority		65,923,813.00	56,894,658.00	-9,029,155.00	115.87%	0	372,823,261.00	0.00%	NO
Ingham	Tri- County Aging Consortium (Ingham/Clinton/Eaton)	Authority		7,964,109.00	8,888,392.00	924,283.00	89.60%	245,572.00	25,751,367.00	0.95%	NO
Ionia	Belding	City		1,173,784.00	2,358,608.00	1,184,824.00	49.77%	72,060.00	4,141,353.00	1.74%	NO

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Ionia	Ionia	City		9,929,353.00	21,618,661.00	11,689,308.00	45.93%	865,744.00	6,738,507.00	12.85%	YES
Ionia	Portland	City		8,248,863.00	13,686,785.00	5,437,922.00	60.27%	512,810.00	4,808,706.00	10.66%	NO
Ionia	Lake Odessa	Village		334,655.00	325,128.00	-9,527.00	102.93%	12,353.00	1,191,890.00	1.04%	NO
Ionia	Lyons	Village		180,734.00	191,934.00	11,200.00	94.16%	4,379.00	340,739.00	1.29%	NO
Ionia	Muir	Village		260,623.00	347,979.00	87,356.00	74.90%	11,604.00	518,009.00	2.24%	NO
Ionia	Pewamo	Village		247,406.00	343,737.00	96,331.00	71.98%	9,641.00	293,952.00	3.28%	NO
Ionia	Saranac Village Housing Commission	Authority		457,788.00	808,946.00	351,158.00	56.59%	24,271.00	1,142,571.00	2.12%	YES
Ionia	Ionia Community Library	Library		422,032.00	657,425.00	235,393.00	64.19%	27,696.00	556,549.00	4.98%	NO
Iosco	Tawas Police Authority	Authority		629,637.00	1,157,930.00	528,293.00	54.38%	25,127.00	518,670.00	4.84%	YES
Iosco	Oscoda- Wurtsmith Airport Authority	Authority		310,484.00	411,134.00	100,650.00	75.52%	13,667.00	1,539,488.00	0.89%	NO
Iron	Bates	Township		130,202.00	299,265.00	169,063.00	43.51%	12,732.00	433,295.00	2.94%	NO
Iron	Stambaugh	Township		90,742.00	157,003.00	66,261.00	57.80%	4,688.00	474,403.00	0.99%	NO
Iron	Caspian	City		607,308.00	1,297,520.00	690,212.00	46.81%	55,932.00	788,102.00	7.10%	NO
Iron	Crystal Falls	City		5,202,137.00	9,220,492.00	4,018,355.00	56.42%	374,566.00	1,438,452.00	26.04%	YES
Iron	Gaastra	City		198,314.00	318,956.00	120,642.00	62.18%	9,055.00	356,078.00	2.54%	NO
Iron	Iron River	City		5,510,291.00	9,787,578.00	4,277,287.00	56.30%	257,720.00	2,707,542.00	9.52%	NO
Iron	West Iron County Sewer Authority	Authority		554,999.00	1,155,854.00	600,855.00	48.02%	50,328.00	806,159.00	6.24%	YES
Isabella	Isabella	County		31,604,686.00	46,222,011.00	14,617,325.00	68.38%	1,880,760.00	17,879,583.00	10.52%	NO
Isabella	Isabella County Road Commission	Road Commission		8,811,127.00	13,199,630.00	4,388,503.00	66.75%	289,860.00	15,732,771.00	1.84%	NO
Isabella	Shepherd	Village		515,960.00	594,266.00	78,306.00	86.82%	9,615.00	836,952.00	1.15%	NO
Isabella	Community Mental Health For Central Michigan	Authority		58,309,502.00	74,161,577.00	15,852,075.00	78.62%	2,098,809.00	92,716,981.00	2.26%	NO
Isabella	Isabella County Transportation Commission	Authority		2,053,646.00	2,571,631.00	517,985.00	79.86%	48,285.00	5,671,623.00	0.85%	NO
Jackson	Leoni	Township		4,074,440.00	6,123,327.00	2,048,887.00	66.54%	131,921.00	2,621,010.00	5.03%	NO
Jackson	Summit	Township		8,305,500.00	14,411,362.00	6,105,862.00	57.63%	516,076.00	4,242,568.00	12.16%	YES
Jackson	Jackson	City	Act 345 Policemen and Firemen Retirement System	39,599,297.00	74,506,757.00	34,907,460.00	53.15%	4,098,288.00	44,412,412.00	12.60%	YES
Jackson	Jackson	City	Policemen's & Firemens' Pension	3,273,277.00	7,549,654.00	4,276,377.00	43.36%	565,463.00	44,412,412.00	12.60%	YES
Jackson	Jackson	City	Employees Retirement System	39,184,812.00	48,905,447.00	9,720,635.00	80.12%	933,208.00	44,412,412.00	12.60%	NO
Jackson	Brooklyn	Village		752,344.00	1,152,910.00	400,566.00	65.26%	43,892.00	982,128.00	4.47%	NO
Jackson	Jackson City Transportation Authority	Authority		6,068,314.00	8,031,968.00	1,963,654.00	75.55%	162,673.00	4,646,548.00	3.50%	NO
Kalamazoo	Parchment	City		2,019,099.00	3,448,581.00	1,429,482.00	58.55%	47,447.00	1,579,062.00	3.00%	NO
Kalamazoo	Portage	City		2,263,161.00	2,370,135.00	106,974.00	95.49%	40,258.00	39,140,599.00	0.10%	NO
Kalamazoo	Vicksburg	Village		1,853,576.00	2,851,050.00	997,474.00	65.01%	100,613.00	1,977,497.00	5.09%	NO
Kalamazoo	Kalamazoo Community Mental Health & Substance Abuse Services	Authority		37,977,900.00	31,380,491.00	-6,597,409.00	121.02%	477,497.00	80,092,185.00	0.60%	NO
Kalamazoo	Kalamazoo Public Library	Library		6,344,522.00	7,705,824.00	1,361,302.00	82.33%	376,552.00	12,785,665.00	2.95%	NO
Kalamazoo	Vicksburg District Library	Library		73,823.00	128,802.00	54,979.00	57.32%	6,248.00	626,937.00	1.00%	YES
Kalkaska	Clearwater	Township		96,134.00	126,747.00	30,613.00	75.85%	4,046.00	694,180.00	0.58%	NO
Kalkaska	Kalkaska	Village		2,633,663.00	5,437,684.00	2,804,021.00	48.43%	179,714.00	1,866,681.00	9.63%	NO

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Kalkaska	Kalkaska Public Transit Authority	Authority		1,807,375.00	2,117,632.00	310,257.00	85.35%	44,996.00	924,506.00	4.87%	NO
Kent	Kent County Road Commission	Road Commission		57,664.00	172,820.00	115,156.00	33.37%	49,380.00	62,012,637.00	0.08%	YES
Kent	Cedar Springs	City		2,601,824.00	3,315,506.00	713,682.00	78.47%	35,940.00	3,287,039.00	1.09%	NO
Kent	East Grand Rapids	City		8,735,603.00	18,354,787.00	9,619,184.00	47.59%	1,042,416.00	13,998,473.00	7.45%	NO
Kent	Grand Rapids	City	General Retirement System	390,189,761.00	510,324,266.00	120,134,505.00	76.46%	10,237,538.00	218,902,989.00	8.73%	NO
Kent	Grand Rapids	City	Police & Fire Retirement System	383,172,939.00	481,925,023.00	98,752,084.00	79.51%	8,861,774.00	218,902,989.00	8.73%	NO
Kent	Kentwood	City		36,593,460.00	36,925,657.00	332,197.00	99.10%	1,332,000.00	35,434,090.00	3.76%	NO
Kent	Lowell	City		8,745,794.00	14,223,997.00	5,478,203.00	61.49%	336,384.00	3,192,363.00	10.54%	NO
Kent	Rockford	City		5,507,197.00	8,776,310.00	3,269,113.00	62.75%	289,808.00	4,105,621.00	7.06%	NO
Kent	Walker	City		12,924,111.00	22,688,373.00	9,764,262.00	56.96%	1,267,788.00	22,066,406.00	5.75%	NO
Kent	Wyoming	City		166,842,165.00	188,929,725.00	22,087,560.00	88.31%	4,924,584.00	46,618,811.00	10.56%	NO
Kent	Kent County Cmh Authority	Authority		30,871,760.00	33,841,628.00	2,969,868.00	91.22%	499,092.00	151,794,519.00	0.33%	NO
Kent	Grand Rapids City Housing Commission	Authority		1,458,767.00	2,281,968.00	823,201.00	63.93%	123,996.00	29,601,694.00	0.42%	NO
Lapeer	Metamora	Township		999,662.00	1,188,211.00	188,549.00	84.13%	30,438.00	1,357,868.00	2.24%	NO
Lapeer	Imlay City	City		5,230,295.00	8,278,308.00	3,048,013.00	63.18%	246,338.00	3,522,291.00	6.99%	NO
Lapeer	Lapeer	City		17,727,446.00	26,812,037.00	9,084,591.00	66.12%	833,666.00	14,117,899.00	5.91%	NO
Lapeer	Almont	Village		2,078,666.00	2,743,173.00	664,507.00	75.78%	80,204.00	2,283,669.00	3.51%	NO
Lapeer	Columbiaville	Village		366,799.00	488,222.00	121,423.00	75.13%	9,521.00	678,234.00	1.40%	NO
Lapeer	Dryden	Village		308,898.00	406,557.00	97,659.00	75.98%	4,548.00	496,451.00	0.92%	NO
Lenawee	Adrian	City		39,177,107.00	61,024,502.00	21,847,395.00	64.20%	1,783,319.00	17,337,066.00	10.29%	NO
Lenawee	Tecumseh	City		21,707,185.00	25,868,397.00	4,161,212.00	83.91%	495,685.00	7,428,974.00	6.67%	NO
Lenawee	Blissfield	Village		3,453,257.00	4,107,595.00	654,338.00	84.07%	111,509.00	2,663,655.00	4.19%	NO
Lenawee	Clinton	Village		5,118,857.00	5,499,344.00	380,487.00	93.08%	6,130.00	1,552,735.00	0.39%	NO
Lenawee	Deerfield	Village		1,007,147.00	1,520,665.00	513,518.00	66.23%	24,703.00	408,766.00	6.04%	NO
Lenawee	Addison Fire Dept And Emergency Medical Service	Authority		279,406.00	318,608.00	39,202.00	87.70%	10,620.00	1,136,558.00	0.93%	NO
Lenawee	Lenawee Community Mental Health Authority	Authority		13,220,658.00	15,138,855.00	1,918,197.00	87.33%	339,795.00	19,337,565.00	1.76%	NO
Livingston	Brighton Charter	Township		1,729,684.00	1,942,612.00	212,928.00	89.04%	9,179.00	4,727,924.00	0.19%	NO
Livingston	Genoa Charter	Township		296,479.00	380,798.00	84,319.00	77.86%	22,062.00	8,485,731.00	0.26%	NO
Livingston	Green Oak	Township		4,816,340.00	8,050,853.00	3,234,513.00	59.82%	262,330.00	9,741,377.00	2.69%	NO
Livingston	Hamburg	Township		3,184,069.00	4,790,368.00	1,606,299.00	66.47%	157,281.00	9,552,700.00	1.65%	NO
Livingston	Oceola	Township		1,134,380.00	1,282,907.00	148,527.00	88.42%	23,447.00	3,974,965.00	0.59%	NO
Livingston	Brighton	City		13,320,253.00	22,159,574.00	8,839,321.00	60.11%	576,133.00	9,137,468.00	6.31%	NO
Livingston	Howell	City		13,663,084.00	24,376,021.00	10,712,937.00	56.05%	843,252.00	8,328,618.00	10.12%	YES
Livingston	Fowlerville	Village		2,976,632.00	3,758,130.00	781,498.00	79.21%	42,121.00	2,437,363.00	1.73%	NO
Livingston	Pinckney	Village		2,405,899.00	2,873,565.00	467,666.00	83.73%	79,836.00	1,723,856.00	4.63%	NO
Livingston	Community Mental Health Services Of Livingston County	Authority		18,245,101.00	25,770,336.00	7,525,235.00	70.80%	529,476.00	31,968,328.00	1.66%	NO
Livingston	Brighton Area Fire Authority	Authority		431,638.00	457,453.00	25,815.00	94.36%	7,632.00	4,026,643.00	0.19%	NO
Livingston	Howell Area Fire Authority	Authority		1,254,090.00	1,352,746.00	98,656.00	92.71%	37,213.00	2,557,779.00	1.46%	NO
Livingston	Hartland Deerfield Fire Authority	Authority		638,735.00	731,934.00	93,199.00	87.27%	36,632.00	1,553,738.00	2.36%	NO
Livingston	Fowlerville District Library	Library		433,555.00	496,207.00	62,652.00	87.37%	14,213.00	857,075.00	1.66%	NO

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Livingston	Howell Carnegie District Library	Library		1,367,614.00	1,500,342.00	132,728.00	91.15%	44,140.00	2,746,132.00	1.61%	NO
Luce	Luce/mackinac/alger/schoolcraft Dist Health Dept	Authority		7,392,437.00	9,468,793.00	2,076,356.00	78.07%	129,989.00	3,327,538.00	3.91%	NO
Mackinac	Mackinac County Housing Commission	Authority		356,477.00	422,113.00	65,636.00	84.45%	15,391.00	262,237.00	5.87%	NO
Macomb	Clinton Charter	Township	Clinton Township Fire and Police Retirement System	117,203,154.00	162,002,648.00	44,799,494.00	72.35%	3,611,452.00	57,250,431.00	9.73%	NO
Macomb	Clinton Charter	Township	MERS	42,464,285.00	72,753,118.00	30,288,833.00	58.37%	1,959,949.00	57,250,431.00	9.73%	NO
Macomb	Macomb	Township		2,799,375.00	3,342,047.00	542,672.00	83.76%	236,000.00	25,602,463.00	0.92%	NO
Macomb	Center Line	City	MERS	3,870,553.00	8,207,135.00	4,336,582.00	47.16%	273,151.00	10,069,798.00	10.26%	YES
Macomb	Center Line	City	City of Center Line Police and Fire Retirement System	11,950,967.00	18,532,982.00	6,582,015.00	64.48%	759,728.00	10,069,798.00	10.26%	NO
Macomb	Eastpointe	City		40,193,729.00	83,769,745.00	43,576,016.00	47.98%	3,341,277.00	29,178,945.00	11.45%	YES
Macomb	Fraser	City		28,741,299.00	57,749,685.00	29,008,386.00	49.77%	2,140,225.00	18,162,760.00	11.78%	YES
Macomb	Mount Clemens	City		61,950,099.00	59,884,124.00	-2,065,975.00	103.45%	386,887.00	12,274,364.00	3.15%	NO
Macomb	New Baltimore	City		13,094,239.00	16,201,705.00	3,107,466.00	80.82%	302,807.00	8,462,542.00	3.58%	NO
Macomb	Roseville	City		137,318,575.00	194,236,076.00	56,917,501.00	70.70%	5,107,000.00	41,760,095.00	12.23%	NO
Macomb	St Clair Shores	City	City of St. Clair Shores General Employees Retirement System	39,096,042.00	65,928,071.00	26,832,029.00	59.30%	2,554,204.00	51,603,156.00	15.65%	YES
Macomb	St Clair Shores	City	City of St. Clair Shores Police and Fire Retirement System	102,735,561.00	163,603,344.00	60,867,783.00	62.80%	5,519,497.00	51,603,156.00	15.65%	NO
Macomb	Sterling Heights	City	GERS	110,237,923.00	141,973,242.00	31,735,319.00	77.65%	2,648,960.00	116,144,128.00	9.16%	NO
Macomb	Sterling Heights	City	PFRS	201,782,196.00	309,385,005.00	107,602,809.00	65.22%	7,994,747.00	116,144,128.00	9.16%	NO
Macomb	Utica	City	Police and Fire	8,235,425.00	12,139,098.00	3,903,673.00	67.84%	263,025.00	6,205,944.00	6.98%	NO
Macomb	Utica	City	MERS - General employees	3,362,261.00	5,525,116.00	2,162,855.00	60.85%	170,206.00	6,205,944.00	6.98%	NO
Macomb	Warren	City	CITY OF WARREN EMPLOYEES RETIREMENT SYSTEM	117,981,347.00	186,209,023.00	68,227,676.00	63.36%	9,075,977.00	157,213,369.00	12.36%	NO
Macomb	Warren	City	CITY OF WARREN POLICEMEN AND FIREMEN RETIREMENT SYSTEM	280,400,662.00	456,883,017.00	176,482,355.00	61.37%	10,357,456.00	157,213,369.00	12.36%	NO
Macomb	Romeo	Village		4,894,580.00	8,044,411.00	3,149,831.00	60.84%	284,428.00	3,910,373.00	7.27%	NO
Macomb	Southeast Macomb Sanitary District	Authority		3,086,812.00	3,272,499.00	185,687.00	94.33%	141,546.00	22,857,417.00	0.62%	NO
Macomb	Eastpointe City Housing Commission	Authority		847,633.00	1,093,826.00	246,193.00	77.49%	34,051.00	2,087,098.00	1.63%	NO
Macomb	Romeo District Library	Library		2,718,070.00	3,346,281.00	628,211.00	81.23%	55,992.00	2,177,997.00	2.57%	NO
Manistee	Manistee Co Road Commission	Road Commission		7,719,187.00	12,476,934.00	4,757,747.00	61.87%	449,084.00	7,733,375.00	5.81%	NO
Manistee	Manistee	City		15,007,763.00	18,967,414.00	3,959,651.00	79.12%	284,796.00	8,367,099.00	3.40%	NO
Manistee	Manistee County Medical Care Facility	Authority		13,974,238.00	19,953,741.00	5,979,503.00	70.03%	516,378.00	9,840,124.00	5.25%	NO
Manistee	Manistee County Library	Library		1,708,576.00	2,973,689.00	1,265,113.00	57.46%	90,003.00	1,454,274.00	6.19%	YES
Marquette	Marquette County Road Commission	Road Commission		12,429,268.00	28,055,795.00	15,626,527.00	44.30%	1,066,733.00	16,183,756.00	6.59%	YES
Marquette	Forsyth	Township		3,619,731.00	6,898,552.00	3,278,821.00	52.47%	279,021.00	3,489,337.00	8.00%	NO
Marquette	Ishpeming	Township		1,507,221.00	1,748,121.00	240,900.00	86.22%	283,320.00	1,274,098.00	22.24%	NO
Marquette	Negaunee	Township		565,395.00	616,390.00	50,995.00	91.73%	121,302.00	1,282,018.00	9.46%	NO
Marquette	Marquette Co Solid Waste Management Authority	Authority		2,560,760.00	2,658,790.00	98,030.00	96.31%	298,251.00	3,641,072.00	8.19%	NO

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Marquette	Pathways	Authority		24,843,169.00	53,613,818.00	28,770,649.00	46.34%	2,267,622.00	35,924,516.00	6.31%	YES
Marquette	Marquette City Board Of Light And Power	Authority		23,591,091.00	41,361,190.00	17,770,099.00	57.04%	1,764,280.00	48,675,549.00	3.62%	YES
Marquette	Marquette County Transit Authority	Authority		3,057,172.00	3,472,493.00	415,321.00	88.04%	57,756.00	3,161,481.00	1.83%	NO
Marquette	Peter White Public Library	Library		2,190,369.00	3,386,156.00	1,195,787.00	64.69%	105,706.00	2,387,859.00	4.43%	NO
Marquette	Superiorland Library Cooperative	Library		701,778.00	973,707.00	271,929.00	72.07%	9,383.00	694,087.00	1.35%	NO
Mason	Scottville	City		581,702.00	700,064.00	118,362.00	83.09%	21,946.00	1,062,831.00	2.06%	NO
Mason	West Michigan Community Mental Health System	Authority		4,258,864.00	5,233,042.00	974,178.00	81.38%	60,720.00	21,262,107.00	0.29%	NO
Mecosta	Big Rapids	City	MERS	9,094,175.00	14,978,608.00	5,884,433.00	60.71%	758,703.00	10,031,819.00	12.62%	NO
Mecosta	Big Rapids	City	Act 345 Plan - Police and Fire	4,872,302.00	6,860,175.00	1,987,873.00	71.02%	507,614.00	10,031,819.00	12.62%	NO
Mecosta	Big Rapids City Housing Commission	Authority		1,659,405.00	2,222,320.00	562,915.00	74.67%	46,008.00	2,369,522.00	1.94%	NO
Menominee	Menominee	County		17,187,410.00	25,216,823.00	8,029,413.00	68.16%	772,122.00	11,752,944.00	6.57%	NO
Menominee	Menominee	City	MICHIGAN MUNICIPAL EMPLOYEES RETIREMENT SYSTEM	6,947,748.00	9,325,008.00	2,377,260.00	74.51%	229,664.00	9,613,132.00	8.63%	NO
Menominee	Menominee	City	Police and Fire Retirement System	10,382,459.00	17,202,155.00	6,819,696.00	60.36%	599,595.00	9,613,132.00	8.63%	NO
Menominee	Stephenson	City		361,458.00	641,206.00	279,748.00	56.37%	29,004.00	423,258.00	6.85%	NO
Menominee	Menominee City Housing Commission	Authority		758,273.00	1,017,725.00	259,452.00	74.51%	122,706.00	1,138,246.00	10.78%	NO
Midland	Coleman	City		1,761,805.00	2,784,719.00	1,022,914.00	63.27%	77,268.00	1,015,535.00	7.61%	NO
Midland	Midland	City	Municipal Employees' Retirement System of Michigan	77,290,283.00	141,414,757.00	64,124,474.00	54.66%	5,950,113.00	64,446,539.00	13.23%	YES
Midland	Midland	City	City of Midland Police and Fire Fighter Retirement System	62,397,197.00	85,840,652.00	23,443,455.00	72.69%	2,575,684.00	64,446,539.00	13.23%	NO
Missaukee	Missaukee	County		4,566,086.00	6,563,876.00	1,997,790.00	69.56%	230,094.00	7,542,901.00	3.05%	NO
Monroe	Monroe County Road Commission	Road Commission		21,172,824.00	31,432,016.00	10,259,192.00	67.36%	809,440.00	28,736,359.00	2.82%	NO
Monroe	Ash	Township		419,598.00	837,993.00	418,395.00	50.07%	45,422.00	1,125,865.00	4.03%	NO
Monroe	Monroe	City		136,614,724.00	148,419,521.00	11,804,797.00	92.05%	1,845,799.00	24,133,301.00	7.65%	NO
Monroe	Petersburg	City		520,527.00	492,006.00	-28,521.00	105.80%	27,317.00	836,829.00	3.26%	NO
Monroe	Carleton	Village		930,133.00	1,328,120.00	397,987.00	70.03%	26,121.00	1,056,078.00	2.47%	NO
Monroe	Dundee	Village		2,342,009.00	4,000,782.00	1,658,773.00	58.54%	75,572.00	3,265,887.00	2.31%	NO
Montcalm	Montcalm	County		22,806,307.00	41,456,051.00	18,649,744.00	55.01%	826,402.00	19,310,220.00	4.28%	NO
Montcalm	Montcalm County Road Commission	Road Commission		9,177,919.00	17,871,912.00	8,693,993.00	51.35%	686,334.00	14,059,557.00	4.88%	YES
Montcalm	Carson City	City		293,194.00	422,175.00	128,981.00	69.45%	30,769.00	1,294,802.00	2.38%	NO
Montcalm	Greenville	City		4,411,434.00	6,247,428.00	1,835,994.00	70.61%	63,297.00	9,478,233.00	0.67%	NO
Montcalm	Stanton	City		100,551.00	54,040.00	-46,511.00	186.07%	0	758,664.00	0.00%	NO
Montcalm	Howard City	Village		638,202.00	832,042.00	193,840.00	76.70%	32,732.00	1,242,819.00	2.63%	NO
Montcalm	Montcalm Care Network	Authority		8,650,506.00	9,070,377.00	419,871.00	95.37%	656,637.00	16,060,782.00	4.09%	NO
Muskegon	Muskegon	County		168,948,063.00	270,404,777.00	101,456,714.00	62.48%	6,883,845.00	131,384,403.00	5.24%	NO
Muskegon	Montague	City		3,930,386.00	6,002,522.00	2,072,136.00	65.48%	154,871.00	2,613,186.00	5.93%	NO
Muskegon	Muskegon	City		84,417,960.00	108,324,914.00	23,906,954.00	77.93%	1,897,158.00	35,334,049.00	5.37%	NO
Muskegon	North Muskegon	City		4,824,995.00	6,485,459.00	1,660,464.00	74.40%	122,628.00	3,111,398.00	3.94%	NO
Muskegon	Norton Shores	City		21,243,536.00	45,372,303.00	24,128,767.00	46.82%	1,793,736.00	17,366,218.00	10.33%	YES
Muskegon	Whitehall	City		4,201,778.00	6,006,828.00	1,805,050.00	69.95%	168,861.00	2,913,206.00	5.80%	NO

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Muskegon	Muskegon Central Dispatch 9-1-1	Authority		5,147,590.00	6,293,177.00	1,145,587.00	81.80%	101,828.00	3,516,207.00	2.90%	NO
Muskegon	West Michigan Shoreline Regional Development Commission	Authority		4,253,881.00	3,870,966.00	-382,915.00	109.89%	0	6,254,905.00	0.00%	NO
Muskegon	Muskegon Housing Commission	Authority		568,649.00	777,297.00	208,648.00	73.16%	30,612.00	1,779,999.00	1.72%	NO
Muskegon	Hackley Public Library	Library		223,109.00	312,318.00	89,209.00	71.44%	22,375.00	2,211,411.00	1.01%	NO
Newaygo	Newaygo	County		20,077,306.00	25,919,697.00	5,842,391.00	77.46%	744,876.00	23,990,857.00	3.10%	NO
Newaygo	Newaygo Co Road Commission	Road Commission		7,998,957.00	10,439,861.00	2,440,904.00	76.62%	256,518.00	11,624,609.00	2.21%	NO
Newaygo	Fremont	City		7,122,542.00	12,518,581.00	5,396,039.00	56.90%	450,358.00	4,121,811.00	10.93%	YES
Newaygo	White Cloud	City		567,941.00	995,709.00	427,768.00	57.04%	49,988.00	781,311.00	6.40%	NO
Newaygo	White Cloud/Sherman Utilities Authority	Authority		270,859.00	368,072.00	97,213.00	73.59%	16,155.00	555,693.00	2.91%	NO
Newaygo	Newaygo County Mental Health Board	Authority		3,496,569.00	3,181,617.00	-314,952.00	109.90%	0	12,762,651.00	0.00%	NO
Newaygo	White Cloud Community Library	Library		389,110.00	469,458.00	80,348.00	82.88%	9,321.00	359,589.00	2.59%	NO
Oakland	Oakland	County		785,011,127.00	762,513,562.00	-22,497,565.00	102.95%	0	483,643,659.00	0.00%	NO
Oakland	Oakland County Road Commission	Road Commission		181,947,947.00	227,440,112.00	45,492,165.00	80.00%	4,552,404.00	141,368,615.00	3.22%	NO
Oakland	Bloomfield Charter	Township		209,875,152.00	215,308,703.00	5,433,551.00	97.48%	0	55,327,842.00	0.00%	NO
Oakland	Groveland	Township		1,762,533.00	1,753,004.00	-9,529.00	100.54%	12,509.00	2,535,907.00	0.49%	NO
Oakland	Berkley	City	General Employees' Defined Benefit Pension Plan	11,414,846.00	20,915,484.00	9,500,638.00	54.58%	528,385.00	14,203,634.00	8.74%	NO
Oakland	Berkley	City	Public Safety Pension System	18,505,881.00	23,489,258.00	4,983,377.00	78.78%	713,669.00	14,203,634.00	8.74%	NO
Oakland	Birmingham	City		100,033,792.00	115,193,852.00	15,160,060.00	86.84%	1,863,849.00	37,084,921.00	5.03%	NO
Oakland	Bloomfield Hills	City		29,503,008.00	35,699,755.00	6,196,747.00	82.64%	269,316.00	10,977,741.00	2.45%	NO
Oakland	Clawson	City	MERS	9,975,949.00	24,393,064.00	14,417,115.00	40.90%	1,493,316.00	11,859,217.00	13.21%	YES
Oakland	Clawson	City	Clawson Fire Department Defined Benefit Plan	3,548,204.00	3,685,493.00	137,289.00	96.27%	73,000.00	11,859,217.00	13.21%	NO
Oakland	Farmington	City		19,326,489.00	24,872,667.00	5,546,178.00	77.70%	545,225.00	10,067,693.00	5.42%	NO
Oakland	Farmington Hills	City		149,579,950.00	188,838,977.00	39,259,027.00	79.21%	4,710,485.00	84,244,215.00	5.59%	NO
Oakland	Ferndale	City	City of Ferndale Employees Retirement System	19,934,028.00	7,890,351.00	-12,043,677.00	252.64%	0	26,823,045.00	1.43%	NO
Oakland	Ferndale	City	City of Ferndale Policemen and Firemen Retirement System	43,527,485.00	46,672,054.00	3,144,569.00	93.26%	383,765.00	26,823,045.00	1.43%	NO
Oakland	Hazel Park	City		31,488,429.00	64,640,242.00	33,151,813.00	48.71%	2,106,236.00	19,099,285.00	11.03%	YES
Oakland	Huntington Woods	City		13,733,138.00	24,118,999.00	10,385,861.00	56.94%	1,169,604.00	11,088,118.00	10.55%	YES
Oakland	Keego Harbor	City		2,161,482.00	4,409,152.00	2,247,670.00	49.02%	108,384.00	2,321,020.00	4.67%	NO
Oakland	Lathrup Village	City		6,358,020.00	8,289,132.00	1,931,112.00	76.70%	88,140.00	4,277,753.00	2.06%	NO
Oakland	Madison Heights	City	Madison Heights General Employees - MERS System	39,446,823.00	39,563,402.00	116,579.00	99.71%	1,175,689.00	31,789,005.00	11.48%	NO
Oakland	Madison Heights	City	Madison Heights Police and Fire 345 Plan Pension System	42,364,918.00	78,198,411.00	35,833,493.00	54.18%	2,473,171.00	31,789,005.00	11.48%	YES
Oakland	Novi	City		59,427,850.00	97,108,697.00	37,680,847.00	61.20%	3,137,158.00	53,630,017.00	5.85%	NO
Oakland	Oak Park	City	Employees' Retirement System	19,305,654.00	40,735,745.00	21,430,091.00	47.39%	1,256,953.00	30,019,441.00	11.90%	YES

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Oakland	Oak Park	City	Public Safety Employees' Retirement System	40,470,218.00	71,651,880.00	31,181,662.00	56.48%	2,314,911.00	30,019,441.00	11.90%	YES
Oakland	Orchard Lake Village	City		3,976,477.00	5,831,079.00	1,854,602.00	68.19%	337,942.00	3,743,705.00	9.03%	NO
Oakland	Pleasant Ridge	City		2,998,723.00	5,936,043.00	2,937,320.00	50.52%	255,997.00	4,604,403.00	5.56%	NO
Oakland	Pontiac	City	Police and Fire Retirement System	223,057,297.00	250,798,054.00	27,740,757.00	88.94%	2,041,923.00	49,613,970.00	4.12%	NO
Oakland	Pontiac	City	General Employees' Retirement System	466,152,032.00	264,641,819.00	-201,510,213.00	176.14%	0	49,613,970.00	4.12%	NO
Oakland	Rochester	City		13,848,737.00	21,751,481.00	7,902,744.00	63.67%	641,904.00	13,980,304.00	4.59%	NO
Oakland	Royal Oak	City		154,970,885.00	216,591,581.00	61,620,696.00	71.55%	7,178,082.00	77,412,606.00	9.27%	NO
Oakland	Southfield	City	Southfield Fire and Police Retirement System	188,041,031.00	253,346,417.00	65,305,386.00	74.22%	5,664,576.00	105,659,035.00	8.07%	NO
Oakland	Southfield	City	Southfield Employees Retirement System	104,809,803.00	152,159,455.00	47,349,652.00	68.88%	2,866,029.00	105,659,035.00	8.07%	NO
Oakland	South Lyon	City		10,015,205.00	15,147,424.00	5,132,219.00	66.12%	470,446.00	6,554,745.00	7.18%	NO
Oakland	Sylvan Lake	City		1,871,277.00	2,899,361.00	1,028,084.00	64.54%	67,812.00	2,635,735.00	2.57%	NO
Oakland	Troy	City	Volunteer Firefighter Incentive Plan and Trust	8,368,828.00	18,835,515.00	10,466,687.00	44.43%	1,113,496.00	82,169,775.00	2.16%	NO
Oakland	Troy	City	Employee Retirement System	188,439,991.00	161,344,515.00	-27,095,476.00	116.79%	658,557.00	82,169,775.00	2.16%	NO
Oakland	Walled Lake	City		4,163,212.00	14,166,917.00	10,003,705.00	29.39%	512,898.00	5,689,591.00	9.01%	NO
Oakland	Wixom	City		17,741,479.00	32,715,698.00	14,974,219.00	54.23%	1,039,531.00	15,912,216.00	6.53%	NO
Oakland	Beverly Hills	Village		20,818,082.00	24,583,791.00	3,765,709.00	84.68%	393,492.00	9,853,366.00	3.99%	NO
Oakland	Bingham Farms	Village		233,885.00	302,511.00	68,626.00	77.31%	11,477.00	1,972,047.00	0.58%	NO
Oakland	Franklin	Village		3,982,666.00	7,368,805.00	3,386,139.00	54.05%	221,903.00	3,689,507.00	6.01%	NO
Oakland	Holly	Village		6,858,874.00	13,924,151.00	7,065,277.00	49.26%	459,643.00	3,742,925.00	12.28%	YES
Oakland	Lake Orion	Village		2,588,396.00	3,885,315.00	1,296,919.00	66.62%	115,236.00	2,304,715.00	5.00%	NO
Oakland	Milford	Village		10,466,738.00	13,921,376.00	3,454,638.00	75.18%	435,754.00	7,402,323.00	5.89%	NO
Oakland	Oxford	Village		1,987,110.00	3,298,942.00	1,311,832.00	60.23%	125,964.00	2,187,825.00	5.76%	NO
Oakland	Wolverine Lake	Village		1,782,656.00	3,210,191.00	1,427,535.00	55.53%	55,678.00	2,781,410.00	2.00%	NO
Oakland	Southeastern Oakland County Water Authority	Authority		5,026,217.00	6,368,170.00	1,341,953.00	78.93%	128,137.00	27,134,589.00	0.47%	NO
Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	MERS Union	3,411,780.00	5,630,520.00	2,218,740.00	60.59%	173,006.00	22,965,006.00	1.03%	NO
Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	MERS Salaried	2,513,109.00	3,184,086.00	670,977.00	78.93%	64,069.00	22,965,006.00	1.03%	NO
Oakland	Farmington Community Library	Library		8,460,802.00	8,851,075.00	390,273.00	95.59%	0	6,382,463.00	0.00%	NO
Oakland	Bloomfield Twp Public Library	Library		7,772,556.00	7,977,165.00	204,609.00	97.44%	0	7,154,434.00	0.00%	NO
Oceana	Hesperia	Village		62,930.00	31,820.00	-31,110.00	197.77%	1,761.00	462,372.00	0.38%	NO
Oceana	Pentwater	Village		1,472,631.00	2,031,651.00	559,020.00	72.48%	57,818.00	1,543,510.00	3.75%	NO
Ogemaw	Ogemaw	County		20,468,507.00	28,683,593.00	8,215,086.00	71.36%	666,043.00	11,218,683.00	5.94%	NO
Ogemaw	Ogemaw County Road Commission	Road Commission		5,530,502.00	9,735,511.00	4,205,009.00	56.81%	493,619.00	6,508,774.00	7.58%	YES
Ogemaw	Rose	Township		355,283.00	151,285.00	-203,998.00	234.84%	0	354,980.00	0.00%	NO
Ogemaw	Rose City	City		541,898.00	657,469.00	115,571.00	82.42%	16,853.00	713,948.00	2.36%	NO
Ogemaw	West Branch	City		3,629,107.00	5,614,170.00	1,985,063.00	64.64%	107,225.00	2,065,221.00	5.19%	NO

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Ogemaw	District Health Department #2 Ogemaw County	Authority		5,451,341.00	7,620,053.00	2,168,712.00	71.54%	332,697.00	5,252,847.00	6.33%	NO
Ogemaw	Ogemaw City Emergency Medical Services Authority	Authority		2,914,404.00	3,344,235.00	429,831.00	87.15%	114,297.00	2,464,331.00	4.64%	NO
Ogemaw	West Branch District Library	Library		397,658.00	484,222.00	86,564.00	82.12%	8,670.00	312,167.00	2.78%	NO
Ontonagon	Ontonagon Co Road Commission	Road Commission		9,988,360.00	23,912,525.00	13,924,165.00	41.77%	1,028,055.00	8,518,407.00	12.07%	YES
Ontonagon	Ontonagon	Village		7,997,621.00	14,194,949.00	6,197,328.00	56.34%	287,317.00	1,073,081.00	26.77%	YES
Osceola	Ewart	City		236,868.00	514,180.00	277,312.00	46.07%		1,321,392.00	0.00%	NO
Osceola	Reed City	City		4,139,558.00	6,779,478.00	2,639,920.00	61.06%	223,678.00	1,602,833.00	0.00%	NO
Osceola	Marion	Village		478,012.00	635,543.00	157,531.00	75.21%	13,191.00	514,666.00	2.56%	NO
Osceola	Reed City Housing Commission	Authority		793,227.00	1,387,084.00	593,857.00	57.19%	53,228.00	931,395.00	5.71%	YES
Otsego	Gaylord	City		7,953,372.00	13,880,919.00	5,927,547.00	57.30%	446,136.00	5,499,077.00	8.11%	NO
Ottawa	Ottawa County Road Commission	Road Commission		30,643,532.00	55,068,361.00	24,424,829.00	55.65%	1,466,702.00	41,565,263.00	3.53%	YES
Ottawa	Olive Township	Township		270,569.00	415,365.00	144,796.00	65.14%	7,652.00	1,458,850.00	0.52%	NO
Ottawa	Port Sheldon Township	Township		901,415.00	894,679.00	-6,736.00	100.75%	7,837.00	1,494,368.00	0.52%	NO
Ottawa	Coopersville	City		2,139,712.00	2,824,861.00	685,149.00	75.75%	79,128.00	3,624,188.00	2.18%	NO
Ottawa	Ferrysburg	City		1,482,188.00	2,116,304.00	634,116.00	70.04%	52,326.00	2,636,946.00	1.98%	NO
Ottawa	Grand Haven	City		73,178,036.00	101,218,656.00	28,040,620.00	72.30%	1,528,835.00	13,168,741.00	11.61%	NO
Ottawa	Holland	City		104,314,657.00	131,221,216.00	26,906,559.00	79.50%	1,789,641.00	34,376,620.00	5.21%	NO
Ottawa	Hudsonville	City		1,517,587.00	2,266,276.00	748,689.00	66.96%	116,364.00	4,422,171.00	2.63%	NO
Ottawa	Zeeland	City		8,674,976.00	10,176,028.00	1,501,052.00	85.25%	278,979.00	10,568,030.00	2.64%	NO
Ottawa	Spring Lake	Village		2,998,848.00	3,827,076.00	828,228.00	78.36%	53,402.00	2,225,119.00	2.40%	NO
Ottawa	Holland Area Community Swimming Pool Authority	Authority		999,810.00	1,032,975.00	33,165.00	96.79%	30,912.00	3,326,159.00	0.93%	NO
Ottawa	Ottawa County Central Dispatch Authority	Authority		1,931,821.00	2,354,640.00	422,819.00	82.04%	79,884.00	5,540,837.00	1.44%	NO
Ottawa	Herrick District Library	Library		6,321,664.00	8,425,265.00	2,103,601.00	75.03%	163,129.00	5,728,141.00	2.85%	NO
Ottawa	Loutit District Library	Library		1,952,975.00	2,434,059.00	481,084.00	80.24%	65,257.00	2,523,349.00	2.59%	NO
Ottawa	Coopersville Area District Library	Library		226,927.00	490,633.00	263,706.00	46.25%	18,739.00	517,130.00	3.62%	YES
Presque Isle	Presque Isle County	County		8,437,550.00	12,990,234.00	4,552,684.00	64.95%	367,623.00	7,125,144.00	5.16%	NO
Presque Isle	Onaway	City		645,959.00	736,690.00	90,731.00	87.68%	23,093.00	547,852.00	4.22%	NO
Presque Isle	Rogers City	City		5,165,576.00	10,992,314.00	5,826,738.00	46.99%	301,987.00	2,147,660.00	14.06%	YES
Roscommon	Richfield Township	Township		1,824,701.00	2,939,003.00	1,114,302.00	62.09%	86,985.00	2,251,478.00	3.86%	NO
Roscommon	Roscommon County Transportation Authority	Authority		2,260,224.00	2,964,142.00	703,918.00	76.25%	98,326.00	1,973,596.00	4.98%	NO
Roscommon	Houghton Lake Public Library	Library		726,917.00	759,805.00	32,888.00	95.67%	26,349.00	648,858.00	4.06%	NO
Saginaw	Saginaw County	County		119,192,976.00	145,505,305.00	26,312,329.00	81.92%	701,460.00	107,502,095.00	0.65%	NO
Saginaw	Carrollton Township	Township		2,963,742.00	4,131,425.00	1,167,683.00	71.74%	122,698.00	1,968,005.00	6.23%	NO
Saginaw	Richland Township	Township		2,701,681.00	4,837,375.00	2,135,694.00	55.85%	129,513.00	1,875,947.00	6.90%	NO
Saginaw	Saginaw Charter Township	Township		12,231,952.00	19,332,590.00	7,100,638.00	63.27%	362,548.00	18,224,541.00	1.99%	NO
Saginaw	Swan Creek Township	Township		609,493.00	758,950.00	149,457.00	80.31%	24,363.00	601,349.00	4.05%	NO
Saginaw	Tittabawassee Township	Township		3,057,850.00	3,312,526.00	254,676.00	92.31%	44,877.00	3,263,638.00	1.38%	NO
Saginaw	Frankenmuth	City		10,058,121.00	14,731,995.00	4,673,874.00	68.27%	310,131.00	7,151,343.00	4.34%	NO

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Saginaw	Saginaw	City		172,861,032.00	334,484,884.00	161,623,852.00	51.68%	24,998,362.00	50,807,603.00	49.20%	YES
Saginaw	Birch Run	Village		1,355,545.00	1,575,500.00	219,955.00	86.04%	23,129.00	1,115,457.00	2.07%	NO
Saginaw	Chesaning	Village		608,432.00	3,299,604.00	2,691,172.00	18.44%	174,547.00	2,017,550.00	8.65%	NO
Saginaw	St Charles	Village		2,362,292.00	4,278,120.00	1,915,828.00	55.22%	138,937.00	1,215,241.00	11.43%	YES
Saginaw	Saginaw- Midland Municipal Water Supply Corporation	Authority		3,105,731.00	4,750,486.00	1,644,755.00	65.38%	208,860.00	6,062,700.00	3.44%	NO
Saginaw	Saginaw County 911 Communications Center Authority	Authority		8,406,831.00	12,995,542.00	4,588,711.00	64.69%	469,620.00	5,982,934.00	7.85%	NO
Saginaw	Saginaw County Community Mental Health Authority	Authority		11,131,508.00	17,664,212.00	6,532,704.00	63.02%	248,411.00	78,980,289.00	0.31%	NO
Saginaw	Public Libraries Of Saginaw	Library		2,477,766.00	1,661,193.00	-816,573.00	149.16%	34,030.00	4,038,400.00	0.84%	NO
Saginaw	Frankenmuth James E. Wickson Library	Library		133,943.00	180,701.00	46,758.00	74.12%	7,920.00	402,199.00	1.97%	NO
St Clair	St Clair County Road Commission	Road Commission		35,868,468.00	42,355,452.00	6,486,984.00	84.68%	910,369.00	28,590,485.00	3.18%	NO
St Clair	Clay Township	Township		5,857,835.00	9,528,599.00	3,670,764.00	61.48%	296,081.00	6,011,244.00	4.93%	NO
St Clair	Algonac	City		4,578,906.00	6,083,425.00	1,504,519.00	75.27%	154,342.00	2,869,063.00	5.38%	NO
St Clair	Marine City	City		5,042,689.00	6,949,032.00	1,906,343.00	72.57%	189,645.00	3,254,359.00	5.83%	NO
St Clair	Marysville	City	Police Officers and Firefighters Retirement System	12,771,017.00	24,937,758.00	12,166,741.00	51.21%	635,516.00	10,721,282.00	10.41%	YES
St Clair	Marysville	City	General City Employee Retirement System	15,501,114.00	26,286,823.00	10,785,709.00	58.97%	480,103.00	10,721,282.00	10.41%	YES
St Clair	Port Huron	City		80,577,119.00	151,424,735.00	70,847,616.00	53.21%	4,169,901.00	35,085,176.00	11.89%	YES
St Clair	Capac	Village		625,901.00	2,586,540.00	1,960,639.00	24.20%	62,094.00	1,063,686.00	5.84%	NO
St Clair	Blue Water Area Transportation Commission	Authority		7,099,134.00	9,917,328.00	2,818,194.00	71.58%	386,497.00	13,215,630.00	2.92%	NO
St Clair	St Clair Area Fire Authority	Authority		129,118.00	0	-129,118.00		0	628,800.00	0.00%	NO
St Clair	St Clair County Community Mental Health Authority	Authority		38,305,235.00	46,020,768.00	7,715,533.00	83.23%	1,285,108.00	52,093,539.00	2.47%	NO
St Clair	Port Huron City Housing Commission	Authority		5,230,839.00	8,582,105.00	3,351,266.00	60.95%	0	8,040,521.00	0.00%	NO
St Joseph	Three Rivers	City		12,154,200.00	17,960,417.00	5,806,217.00	67.67%	462,888.00	8,447,819.00	5.48%	NO
St Joseph	White Pigeon	Village		232,746.00	260,042.00	27,296.00	89.50%	7,190.00	661,560.00	1.09%	NO
Sanilac	Croswell	City		5,344,040.00	10,258,664.00	4,914,624.00	52.09%	421,272.00	2,163,124.00	19.48%	YES
Sanilac	Marlette	City		1,434,930.00	1,979,028.00	544,098.00	72.51%	80,452.00	1,310,462.00	6.14%	NO
Sanilac	Sandusky	City		2,486,422.00	4,481,532.00	1,995,110.00	55.48%	143,391.00	2,276,171.00	6.30%	NO
Sanilac	Lexington	Village		1,638,881.00	2,671,596.00	1,032,715.00	61.34%	67,032.00	1,278,677.00	5.24%	NO
Sanilac	Port Sanilac	Village		604,743.00	1,030,751.00	426,008.00	58.67%	38,388.00	565,421.00	6.79%	NO
Sanilac	Aitkin Memorial District Library	Library		133,736.00	78,541.00	-55,195.00	170.28%	0	253,504.00	0.00%	NO
Schoolcraft	Schoolcraft County	County		8,699,130.00	14,886,487.00	6,187,357.00	58.44%	462,424.00	4,754,265.00	9.73%	NO
Schoolcraft	Schoolcraft County Road Commission	Road Commission		6,722,322.00	14,918,075.00	8,195,753.00	45.06%	408,642.00	5,113,091.00	7.99%	YES
Schoolcraft	Manistique	City		6,594,183.00	14,520,318.00	7,926,135.00	45.41%	579,919.00	3,460,531.00	16.76%	YES

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Schoolcraft	Schoolcraft County Public Transit System Authority	Authority		675,080.00	906,660.00	231,580.00	74.46%	73,343.00	129,969.00	56.43%	NO
Schoolcraft	Hiawatha Community Behavioral Health Authority	Authority		13,597,319.00	18,642,509.00	5,045,190.00	72.94%	348,104.00	15,350,812.00	2.27%	NO
Schoolcraft	Schoolcraft County Housing Commission	Authority		516,665.00	797,210.00	280,545.00	64.81%	16,121.00	413,650.00	3.90%	NO
Shiawassee	Corunna	City		3,508,685.00	5,819,847.00	2,311,162.00	60.29%	299,434.00	2,819,235.00	10.62%	NO
Shiawassee	Durand	City		3,907,876.00	6,116,259.00	2,208,383.00	63.89%	209,594.00	2,545,525.00	8.23%	NO
Shiawassee	Laingsburg	City		494,039.00	553,932.00	59,893.00	89.19%	9,509.00	1,242,421.00	0.77%	NO
Shiawassee	Owosso	City	OWOSSO ERS	31,715,358.00	37,240,151.00	5,524,793.00	85.16%	629,143.00	10,933,290.00	6.93%	NO
Shiawassee	Owosso	City	MERS	3,113,258.00	4,829,803.00	1,716,545.00	64.46%	128,079.00	10,933,290.00	6.93%	NO
Shiawassee	Bancroft	Village		27,926.00	92,333.00	64,407.00	30.24%	4,620.00	227,512.00	2.03%	NO
Shiawassee	Shiawassee County Community Mental Health Authority	Authority		11,968,976.00	14,826,775.00	2,857,799.00	80.73%	534,646.00	19,201,622.00	2.78%	NO
Tuscola	Indianfields Township	Township		311,435.00	272,608.00	-38,827.00	114.24%	1,525.00	623,636.00	0.24%	NO
Tuscola	Caro	City		1,577,882.00	1,509,554.00	-68,328.00	104.53%	0	3,560,099.00	0.00%	NO
Tuscola	Vassar	City		4,392,762.00	7,255,206.00	2,862,444.00	60.55%	158,268.00	1,975,674.00	8.01%	NO
Tuscola	Millington	Village		1,395,735.00	1,413,193.00	17,458.00	98.76%	0	585,030.00	0.00%	NO
Tuscola	Tuscola County Community Mental Health Authority	Authority		14,104,284.00	15,993,667.00	1,889,383.00	88.19%	523,018.00	18,409,752.00	2.84%	NO
Tuscola	Tuscola County Health Department Authority	Authority		7,767,837.00	10,918,919.00	3,151,082.00	71.14%	216,504.00	6,049,774.00	3.58%	NO
Van Buren	Van Buren County	County		23,451,952.00	35,944,379.00	12,492,427.00	65.25%	1,043,032.00	31,982,095.00	3.26%	NO
Van Buren	Covert Township	Township		1,194,153.00	1,669,096.00	474,943.00	71.54%	67,772.00	4,356,162.00	1.56%	NO
Van Buren	Bangor	City		2,028,586.00	1,677,012.00	-351,574.00	120.96%	0	1,457,987.00	0.00%	NO
Van Buren	South Haven	City		22,204,889.00	28,409,888.00	6,204,999.00	78.16%	538,807.00	8,668,838.00	6.22%	NO
Van Buren	Lawrence	Village		114,637.00	117,803.00	3,166.00	97.31%	0	510,916.00	0.00%	NO
Van Buren	Paw Paw	Village		6,705,331.00	9,482,443.00	2,777,112.00	70.71%	171,970.00	2,734,063.00	6.29%	NO
Van Buren	Paw Paw Lake Regional Joint Sewage Disposal Board Authority	Authority		1,446,626.00	2,029,274.00	582,648.00	71.29%	40,061.00	1,001,214.00	4.00%	NO
Washtenaw	Dexter Township	Township		662,880.00	869,813.00	206,933.00	76.21%	10,286.00	2,814,263.00	0.37%	NO
Washtenaw	Lima Township	Township		445,788.00	398,568.00	-47,220.00	111.85%	5,195.00	630,646.00	0.82%	NO
Washtenaw	Northfield Township	Township		1,704,156.00	1,916,882.00	212,726.00	88.90%	56,582.00	4,718,824.00	1.20%	NO
Washtenaw	Scio Township	Township		2,081,159.00	2,875,332.00	794,173.00	72.38%	118,886.00	6,919,637.00	1.72%	NO
Washtenaw	Ann Arbor	City		491,273,658.00	559,385,658.00	68,112,000.00	87.82%	11,348,853.00	128,940,812.00	8.80%	NO
Washtenaw	Chelsea	City		8,932,775.00	12,728,358.00	3,795,583.00	70.18%	679,104.00	5,784,524.00	11.74%	NO
Washtenaw	Milan	City		5,967,697.00	12,787,879.00	6,820,182.00	46.67%	633,787.00	5,878,097.00	10.78%	YES
Washtenaw	Saline	City		16,392,976.00	26,450,164.00	10,057,188.00	61.98%	805,287.00	12,921,254.00	6.23%	NO
Washtenaw	Ypsilanti	City	Police and Fire Retirement System	26,659,246.00	46,044,195.00	19,384,949.00	57.90%	1,355,989.00	21,590,541.00	6.47%	NO
Washtenaw	Ypsilanti	City	Municipal Employees' Retirement System	17,909,091.00	14,203,912.00	-3,705,179.00	126.09%	41,680.00	21,590,541.00	6.47%	NO
Washtenaw	Barton Hills	Village		656,525.00	915,469.00	258,944.00	71.71%	15,588.00	951,702.00	1.64%	NO
Washtenaw	Ypsilanti Community Utilities Authority	Authority		29,139,150.00	52,883,046.00	23,743,896.00	55.10%	1,929,047.00	42,916,770.00	4.49%	YES
Washtenaw	Milan Public Library	Library		229,938.00	404,908.00	174,970.00	56.79%	14,129.00	382,776.00	3.69%	YES

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Wayne	Wayne County	County		799,345,415.00	1,447,254,447.00	647,909,032.00	55.23%	47,467,616.00	842,467,821.00	5.63%	NO
Wayne	Grosse Ile Township	Township		19,098,597.00	32,873,041.00	13,774,444.00	58.10%	1,037,698.00	9,085,378.00	11.42%	YES
Wayne	Redford Charter Township	Township	Police and Fire Pension Plan	63,281,796.00	111,474,258.00	48,192,462.00	56.77%	4,320,943.00	38,453,626.00	15.42%	YES
Wayne	Redford Charter Township	Township	MERS - General Employees	28,414,826.00	50,895,851.00	22,481,025.00	55.83%	1,609,912.00	38,453,626.00	15.42%	YES
Wayne	Sumpter Township	Township		6,087,451.00	8,558,415.00	2,470,964.00	71.13%	214,548.00	6,462,861.00	3.32%	NO
Wayne	Allen Park	City		83,408,540.00	108,031,121.00	24,622,581.00	77.21%	2,641,242.00	37,586,040.00	7.03%	NO
Wayne	Belleville	City		4,512,926.00	8,315,794.00	3,802,868.00	54.27%	216,257.00	2,578,835.00	8.39%	NO
Wayne	Dearborn	City	City of Dearborn Chapter 22 Retirement System	141,226,033.00	185,375,206.00	44,149,173.00	76.18%	3,718,752.00	139,878,108.00	10.14%	NO
Wayne	Dearborn	City	City of Dearborn Chapter 21 Retirement System	25,408,169.00	10,634,310.00	-14,773,859.00	238.93%	0	139,878,108.00	10.14%	NO
Wayne	Dearborn	City	City of Dearborn Chapter 23 Retirement System	278,327,029.00	367,161,180.00	88,834,151.00	75.81%	9,333,396.00	139,878,108.00	10.14%	NO
Wayne	Dearborn	City	Municipal Employees Retirement System of Michigan (MERS)	10,785,175.00	10,340,655.00	-444,520.00	104.30%	1,131,533.00	139,878,108.00	10.14%	NO
Wayne	Dearborn Heights	City	Police and Fire Retirement System	174,367,274.00	199,472,907.00	25,105,633.00	87.41%	2,511,017.00	47,291,305.00	7.22%	NO
Wayne	Dearborn Heights	City	General Government Employees' Retirement System	39,512,564.00	52,791,859.00	13,279,295.00	74.85%	904,328.00	47,291,305.00	7.22%	NO
Wayne	Detroit	City	The General Retirement System of the City of Detroit-Component I	36,253,554.00	49,160,644.00	12,907,090.00	73.75%	9,484,992.00	1,334,474,794.00	1.94%	NO
Wayne	Detroit	City	The General Retirement System of the City of Detroit-Component II	1,933,541,307.00	2,926,421,953.00	992,880,646.00	66.07%	0	1,334,474,794.00	1.94%	NO
Wayne	Detroit	City	The Police and Fire Retirement System of the City of Detroit-Component I	42,283,763.00	49,809,170.00	7,525,407.00	84.89%	16,448,246.00	1,334,474,794.00	1.94%	NO
Wayne	Detroit	City	The Police and Fire Retirement System of the City of Detroit-Component II	2,950,470,450.00	3,809,685,847.00	859,215,397.00	77.45%	0	1,334,474,794.00	1.94%	NO
Wayne	Ecorse	City		15,734,253.00	41,661,704.00	25,927,451.00	37.77%	4,907,707.00	16,076,526.00	30.53%	YES
Wayne	Flat Rock	City		11,531,028.00	24,956,391.00	13,425,363.00	46.20%	794,184.00	14,872,610.00	5.34%	NO
Wayne	Garden City	City	MERS - District court	1,712,640.00	2,754,671.00	1,042,031.00	62.17%	97,536.00	22,448,925.00	8.51%	NO
Wayne	Garden City	City	MERS - City employees	55,195,412.00	87,732,884.00	32,537,472.00	62.91%	1,813,606.00	22,448,925.00	8.51%	NO
Wayne	Gibraltar	City	Public Safety Officers' Retirement System	8,833,407.00	8,654,053.00	-179,354.00	102.07%	119,780.00	3,967,907.00	3.71%	NO
Wayne	Gibraltar	City	General Employees' Retirement System	1,670,905.00	1,578,536.00	-92,369.00	105.85%	27,285.00	3,967,907.00	3.71%	NO
Wayne	Grosse Pointe	City		38,337,629.00	32,336,308.00	-6,001,321.00	118.56%	0	8,103,360.00	0.00%	NO
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Employees Retirement System	23,754,198.00	25,381,186.00	1,626,988.00	93.59%	299,240.00	14,646,653.00	2.04%	NO
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Public Safety Retirement System	39,759,120.00	35,862,170.00	-3,896,950.00	110.87%	0	14,646,653.00	2.04%	NO
Wayne	Grosse Pointe Park	City		24,051,823.00	45,093,834.00	21,042,011.00	53.34%	1,378,416.00	14,508,269.00	9.50%	NO
Wayne	Grosse Pointe Shores City Of The Village Of	City		20,755,504.00	27,575,067.00	6,819,563.00	75.27%	309,565.00	6,512,211.00	4.75%	NO
Wayne	Grosse Pointe Woods	City	City of Grosse Pointe Woods Employees Retirement System	37,614,854.00	60,316,215.00	22,701,361.00	62.36%	1,076,000.00	18,991,373.00	7.19%	NO
Wayne	Grosse Pointe Woods	City	City of Grosse Pointe Woods Supplemental Annuity Fund	1,610,133.00	3,190,039.00	1,579,906.00	50.47%	290,000.00	18,991,373.00	7.19%	NO
Wayne	Hamtramck	City		40,917,408.00	96,139,335.00	55,221,927.00	42.56%	4,666,848.00	19,622,588.00	23.78%	YES
Wayne	Highland Park	City	Police and Fire Plan	295,487.00	4,347,752.00	4,052,265.00	6.80%	594,000.00	16,874,119.00	32.58%	YES
Wayne	Highland Park	City	Public Safety Employees	652,623.00	31,847,236.00	31,194,613.00	3.74%	4,032,000.00	16,874,119.00	32.58%	YES

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Wayne	Highland Park	City	MERS - General Employees	230,925.00	6,173,544.00	5,942,619.00	2.05%	872,000.00	16,874,119.00	32.58%	YES
Wayne	Inkster	City	General Employees Retirement System	10,361,481.00	12,759,993.00	2,398,512.00	81.20%	539,315.00	19,633,911.00	6.78%	NO
Wayne	Inkster	City	Policemen and Firemen Retirement System	26,060,797.00	34,205,106.00	8,144,309.00	76.19%	791,347.00	19,633,911.00	6.78%	NO
Wayne	Lincoln Park	City	MERS	7,418,158.00	41,054,720.00	33,636,562.00	18.07%	3,527,338.00	29,372,372.00	32.54%	YES
Wayne	Lincoln Park	City	Police and Fire Employees	21,591,583.00	80,257,718.00	58,666,135.00	26.90%	6,030,575.00	29,372,372.00	32.54%	YES
Wayne	Northville	City		11,481,583.00	19,905,529.00	8,423,946.00	57.68%	901,164.00	9,662,435.00	9.33%	NO
Wayne	Plymouth	City		8,486,310.00	16,169,823.00	7,683,513.00	52.48%	1,365,298.00	12,914,678.00	10.57%	YES
Wayne	River Rouge	City	Policemen and Firemen Retirement System	33,528,867.00	43,293,984.00	9,765,117.00	77.44%	2,123,051.00	18,795,265.00	17.55%	NO
Wayne	River Rouge	City	General Employees' Retirement System	17,843,400.00	20,367,249.00	2,523,849.00	87.61%	1,175,488.00	18,795,265.00	17.55%	NO
Wayne	Riverview	City		30,143,435.00	36,270,078.00	6,126,643.00	83.11%	1,092,653.00	9,970,825.00	10.96%	NO
Wayne	Rockwood	City		2,265,495.00	2,543,687.00	278,192.00	89.06%	60,617.00	3,014,339.00	2.01%	NO
Wayne	Romulus	City		19,936,765.00	50,844,067.00	30,907,302.00	39.21%	2,202,543.00	27,921,448.00	7.89%	NO
Wayne	Southgate	City	City of Southgate Municipal Employees' Retirement System	18,719,289.00	29,164,527.00	10,445,238.00	64.19%	854,841.00	27,401,773.00	13.85%	NO
Wayne	Southgate	City	City of Southgate Policemen and Firemen Retirement System	43,250,895.00	72,513,577.00	29,262,682.00	59.65%	2,940,014.00	27,401,773.00	13.85%	YES
Wayne	Taylor	City	23rd District Court - MERS	2,793,808.00	3,841,638.00	1,047,830.00	72.72%	42,463.00	65,615,183.00	13.36%	NO
Wayne	Taylor	City	General Government Employees' Retirement System	38,698,098.00	83,051,749.00	44,353,651.00	46.60%	3,530,436.00	65,615,183.00	13.36%	YES
Wayne	Taylor	City	Police and Fire Retirement System	122,481,035.00	226,318,289.00	103,837,254.00	54.12%	5,190,370.00	65,615,183.00	13.36%	YES
Wayne	Trenton	City	Police & Fire Pension	52,257,573.00	69,879,009.00	17,621,436.00	74.78%	1,479,258.00	22,826,477.00	15.09%	NO
Wayne	Trenton	City	MERS	24,909,943.00	45,670,671.00	20,760,728.00	54.54%	1,964,796.00	22,826,477.00	15.09%	YES
Wayne	Wayne	City		63,791,363.00	111,745,606.00	47,954,243.00	57.09%	3,331,359.00	19,406,110.00	17.17%	YES
Wayne	Westland	City	MERS	53,884,463.00	132,490,334.00	78,605,871.00	40.67%	5,249,635.00	73,345,154.00	16.49%	YES
Wayne	Westland	City	Westland Police & Fire Pension Fund	157,970,145.00	225,516,042.00	67,545,897.00	70.05%	6,841,964.00	73,345,154.00	16.49%	NO
Wayne	Woodhaven	City		21,994,166.00	27,871,621.00	5,877,455.00	78.91%	897,613.00	15,662,620.00	5.73%	NO
Wayne	Wyandotte	City		65,156,206.00	94,331,393.00	29,175,187.00	69.07%	4,224,526.00	25,864,003.00	16.33%	NO
Wayne	Central Wayne County Sanitation Authority	Authority		1,722,958.00	2,279,433.00	556,475.00	75.59%	92,952.00	2,787,778.00	3.33%	NO
Wayne	Suburban Mobility Authority For Regional Transportation	Authority		168,162,179.00	243,159,671.00	74,997,492.00	69.16%	5,725,357.00	160,476,853.00	3.57%	NO
Wayne	Wayne County Airport Authority	Authority		110,277,974.00	161,200,880.00	50,922,906.00	68.41%	6,924,296.00	458,318,405.00	1.51%	NO
Wayne	Taylor City Housing Commission Authority	Authority			663,096.00		0.00%		6,976,458.00	0.00%	YES
Wayne	Southeast Mi Council Of Governments Authority	Authority		25,380,477.00	30,665,543.00	5,285,066.00	82.77%	526,205.00	10,895,567.00	4.83%	NO
Wayne	The Library Network	Library		5,527,214.00	7,693,951.00	2,166,737.00	71.84%	170,375.00	3,085,067.00	5.52%	NO
Wexford	Cadillac	City	Policemen and Firemen Retirement System	10,749,330.00	13,476,626.00	2,727,296.00	79.76%	533,253.00	9,095,881.00	8.96%	NO
Wexford	Cadillac	City	Municipal Employees Retirement System (MERS)	9,487,263.00	12,369,739.00	2,882,476.00	76.70%	281,993.00	9,095,881.00	8.96%	NO
Wexford	Manton	City		687,853.00	1,940,180.00	1,252,327.00	35.45%	78,927.00	946,975.00	8.33%	NO

County	Local Unit Name	Local Unit Type	Pension System Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Wexford	Cadillac- Wexford Transit Authority	Authority		1,612,850.00	2,324,357.00	711,507.00	69.39%	72,951.00	477,046.00	15.29%	NO
Wexford	Cadillac Wexford Public Library	Library		1,329,743.00	1,602,206.00	272,463.00	82.99%	41,021.00	1,060,283.00	3.87%	NO
Wexford	Mid- Michigan Library League	Library		670,306.00	750,838.00	80,532.00	89.27%	4,587.00	257,961.00	1.78%	NO
Delta	Public Health, Delta And Menominee County	Authority		8,828,966.00	10,061,042.00	1,232,076.00	87.75%	319,441.00	3,385,136.00	9.44%	NO
Berrien	Baroda Lake Police Department	Authority		302,984.00	411,970.00	108,986.00	73.55%	28,380.00	684,689.00	4.14%	NO
Chippewa	Superior District Library	Library		1,222,608.00	819,927.00	-402,681.00	149.11%	0	1,046,962.00	0.00%	NO
Montcalm	White Pine District Library	Library		122,888.00	253,262.00	130,374.00	48.52%	7,000.00	256,852.00	2.73%	YES
Washtenaw	Dexter	City		3,020,903.00	3,867,832.00	846,929.00	78.10%	84,624.00	5,891,353.00	1.44%	NO
Kalamazoo	Central County Transportation Authority	Authority		21,714,192.00	23,416,017.00	1,701,825.00	92.73%	0	19,003,743.00	0.00%	NO
Eaton	Barry- Eaton District Health Department	Authority		14,381,735.00	20,478,126.00	6,096,391.00	70.23%	502,469.00	6,489,702.00	7.74%	NO

Michigan Department of Treasury
Retirement Health Care System Summary
As of May 15, 2018

¹Note: PA 202 of 2017 defines "underfunded status" to mean the following:

1.) For **retirement pension systems**, the triggers for primary units (cities, villages, counties, and townships) are if the unit is less than 60% funded and has an annual required contribution that is over 10% of governmental fund revenues. The non-primary unit trigger is if the unit is less than 60% funded.

2.) For **retirement health care systems**, the triggers for primary units (cities, villages, counties and townships) are if the unit is less than 40% funded and has an annual required contribution greater than 12% of governmental fund revenues. The non-primary unit trigger is if the unit is less than 40% funded.

County	Local Unit Name	Local Unit Type	Retirement Health Care Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Allegan	Plainwell	City		0	957,424	957,424	0.0%	122,028	2,435,433	5.0%	NO
Alpena	Alpena	City		1,168,212	5,518,555	4,350,343	21.2%	582,327	11,655,565	5.0%	NO
Arenac	Au Gres	City		0	254,000	254,000	0.0%	44,194	720,389	6.1%	NO
Baraga	Commission	Commission		0	891,581	891,581	0.0%	72,365	4,185,665	1.7%	YES
Baraga	Copper Country Community Mental Health Services Board	Authority		0	3,881,800	3,881,800	0.0%	245,300	15,962,422	1.5%	YES
Barry	Hastings	City		218,223	10,019,025	9,800,802	2.2%	820,520	5,827,849	14.1%	YES
Bay	Bay City	City		17,001,598	132,292,254	115,290,656	12.9%	7,788,653	29,824,637	26.1%	YES
Bay	Essexville	City		0	3,758,218	3,758,218	0.0%	548,267	2,337,041	23.5%	YES
Bay	Transportation Authority	Authority		0	772,229	772,229	0.0%	84,714	8,140,484	1.0%	YES
Bay	Bay- Arenac Behavioral Health	Authority		14,398,127	8,502,548	-5,895,579	169.3%	0	47,353,767	0.0%	NO
Benzie	Frankfort	City		111,260	656,935	545,675	16.9%	42,724	2,355,358	1.8%	NO
Berrien	Berrien County Road Commission	Road Commission		0	639,347	639,347	0.0%	43,600	22,535,534	0.2%	YES
Berrien	St Joseph	City		0	2,079,964	2,079,964	0.0%	229,374	13,288,797	1.7%	NO
Berrien	Berrien Mental Health Authority	Authority		4,499,690	3,874,300	-625,390	116.1%	59,463	47,018,272	0.1%	NO
Branch	Union City	Village		0	1,657,315	1,657,315	0.0%	256,687	735,072	34.9%	YES
Calhoun	Battle Creek	City		5,895,335	76,546,178	70,650,843	7.7%	3,823,865	62,276,477	6.1%	NO
Calhoun	Marshall	City		775,338	25,020,779	24,245,441	3.1%	1,438,495	7,465,578	19.3%	YES
Calhoun	Springfield	City		390,735	1,066,690	675,955	36.6%	77,311	3,809,173	2.0%	NO
Calhoun	Marshall District Library	Library		0	130,639	130,639	0.0%	7,344	1,049,614	0.7%	YES
Cass	Cass County Road Commission	Road Commission		0	3,025,448	3,025,448	0.0%	167,385	9,813,815	1.7%	YES
Cass	Dowagiac	City		425,837	645,739	219,902	66.0%	43,497	4,606,684	0.9%	NO
Cass	Woodlands Behavioral Healthcare Network	Authority		775,062	524,917	-250,145	147.7%	0	12,355,870	0.0%	NO
Charlevoix	Charlevoix	County		3,036,916	10,286,473	7,249,557	29.5%	440,393	18,326,889	2.4%	NO
Charlevoix	Boyne City	City		0	460,827	460,827	0.0%	40,071	6,508,633	0.6%	NO
Cheboygan	Cheboygan	City		0	991,366	991,366	0.0%	37,814	3,375,855	1.1%	NO
Chippewa	Commission	Authority		0	56,706	56,706	0.0%	10,107	2,107,125	0.5%	YES
Clare	Commission	Commission		0	1,684,907	1,684,907	0.0%	239,293	7,658,894	3.1%	YES
Clare	Mi Works!- Region 7b Consortium	Authority		0	81,652	81,652	0.0%	83,285	4,934,408	1.7%	YES
Clinton	Dewitt	City		337,136	311,223	-25,913	108.3%	10,286	3,426,919	0.3%	NO
Crawford	Crawford	County		0	3,345,130	3,345,130	0.0%	300,865	10,318,947	2.9%	NO
Delta	Gladstone	City		0	2,489,098	2,489,098	0.0%	190,860	4,193,365	4.6%	NO
Dickinson	Iron Mountain	City		0	34,106,325	34,106,325	0.0%	1,591,318	7,672,814	20.7%	YES

County	Local Unit Name	Local Unit Type	Retirement Health Care Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Dickinson	Kingsford	City		105,176	1,186,216	1,081,040	8.9%	82,992	4,654,082	1.8%	NO
Dickinson	Norway	City		180,788	1,266,922	1,086,134	14.3%	89,149	3,752,293	2.4%	NO
Eaton	Eaton	County	Eaton County Medical Care Facility	0	1,442,278	1,442,278	0.0%	134,667	43,603,891	11.7%	NO
Eaton	Eaton	County	Eaton County Retiree Health Care Trust	12,071,303	54,833,411	42,762,108	22.0%	5,041,943	43,603,891	11.7%	NO
Eaton	Eaton County Road Commission	Road Commission		4,334,285	4,782,631	448,346	90.6%	121,673	17,983,884	0.7%	NO
Eaton	Charlotte	City		0	3,718,314	3,718,314	0.0%	188,698	6,308,536	3.0%	NO
Eaton	Eaton Rapids	City		0	10,396,289	10,396,289	0.0%	786,168	3,585,598	21.9%	YES
Eaton	Grand Ledge	City		165,798	937,523	771,725	17.7%	109,451	4,818,251	2.3%	NO
Eaton	Bellevue	Village		0	1,650,278	1,650,278	0.0%	50,000	615,848	8.1%	NO
Eaton	Emergency Services	Authority		0	999,591	999,591	0.0%	150,223	1,802,127	8.3%	YES
Eaton	Charlotte Community Library	Library		0	9,282	9,282	0.0%	1,320	526,015	0.3%	YES
Genesee	Genesee	County		32,821,620	341,629,201	308,807,581	9.6%	18,883,352	193,287,745	9.9%	NO
Genesee	Genesee County Road Commission	Road Commission		30,753,116	47,421,605	16,668,489	64.9%	2,033,459	50,268,119	4.1%	NO
Genesee	Davison	Township		1,742,317	6,852,955	5,110,638	25.4%	554,352	6,710,178	8.3%	NO
Genesee	Flushing Charter Township	Township		0	661,972	661,972	0.0%	62,735	2,414,777	2.6%	NO
Genesee	Mount Morris Charter Township	Township		0	14,538,229	14,538,229	0.0%	1,880,853	7,795,032	24.1%	YES
Genesee	Richfield	Township		1,210,286	4,715,450	3,505,164	25.7%	385,217	2,485,829	15.5%	YES
Genesee	Thetford	Township		0	1,136,825	1,136,825	0.0%	91,202	1,555,600	5.9%	NO
Genesee	Burton	City		2,239,169	12,600,103	10,360,934	17.8%	847,619	17,100,112	5.0%	NO
Genesee	Clio	City		68,333	399,628	331,295	17.1%	50,871	1,643,329	3.1%	NO
Genesee	Davison	City		425,475	19,654,305	19,228,830	2.2%	1,452,012	3,334,509	43.6%	YES
Genesee	Fenton	City		0	9,106,113	9,106,113	0.0%	713,721	8,706,842	8.2%	NO
Genesee	Flint	City		0	293,607,373	293,607,373	0.0%	20,617,796	86,855,728	23.7%	YES
Genesee	Flushing	City		569,171	11,654,669	11,085,498	4.9%	1,693,998	5,206,461	32.5%	YES
Genesee	Grand Blanc	City		512,738	3,652,291	3,139,553	14.0%	307,317	5,143,447	6.0%	NO
Genesee	Montrose	City	Union	0	928,966	928,966	0.0%	103,891	1,017,458	14.4%	YES
Genesee	Montrose	City	Non-Union	0	604,922	604,922	0.0%	42,454	1,017,458	14.4%	YES
Genesee	Linden	City		368,013	1,426,313	1,058,300	25.8%	117,989	2,593,462	4.6%	NO
Genesee	Beecher Metropolitan District	Authority		0	3,465,625	3,465,625	0.0%	158,005	3,852,677	4.1%	YES
Genesee	Mass Transportation Authority	Authority		344,381	1,619,080	1,274,699	21.3%	139,619	48,964,718	0.3%	YES
Gogebic	Ironwood	City		1,603,344	1,630,887	27,543	98.3%	68,898	4,642,053	1.5%	NO
Gogebic	Wakefield	City		0	892,906	892,906	0.0%	95,543	1,775,990	5.4%	NO
Grand Traverse	Long Lake	Township		76,648	178,508	101,860	42.9%	14,265	1,937,402	0.7%	NO
Grand Traverse	Traverse City	City	Act 345 Police and Fire Health Care Trust	3,761,310	8,094,695	4,333,385	46.5%	385,866	22,823,560	2.8%	NO
Grand Traverse	Traverse City	City	Retiree Health Insurance Trust	4,205,338	6,669,514	2,464,176	63.1%	258,717	22,823,560	2.8%	NO
Gratiot	Gratiot	County		0	4,365,282	4,365,282	0.0%		17,334,643	3.8%	NO
Gratiot	Gratiot Co Road Commission	Road Commission		0	1,548,753	1,548,753	0.0%	51,625	8,586,881	0.6%	YES
Houghton	Houghton County Road Commission	Road Commission		0	300,533	300,533	0.0%	29,072	8,438,125	0.3%	YES

County	Local Unit Name	Local Unit Type	Retirement Health Care Name (If Multiple Systems)	Assets	Liabilities	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution (ARC)	Governmental Fund Revenue	ARC/Revenue	Preliminary Underfunded Status ¹
Houghton	Houghton	City		0	1,039,987	1,039,987	0.0%	70,003	5,083,202	1.4%	NO
Huron	Harbor Beach	City		0	818,945	818,945	0.0%	47,538	2,713,819	1.8%	NO
Huron	Huron Behavioral Health	Authority		4,711,673	3,811,969	-899,704	123.6%	0	10,494,826	0.0%	NO
Ingham	East Lansing	City		12,608,070	52,996,758	40,388,688	23.8%	4,205,636	46,629,753	9.0%	NO
Ingham	Lansing	City	General Employees	54,680,726	231,583,031	176,902,305	23.6%	10,582,235	153,167,115	19.8%	YES
Ingham	Lansing	City	Police and Fire	34,133,238	294,892,197	260,758,959	11.6%	19,759,521	153,167,115	19.8%	YES
Ingham	Mason	City		441,323	1,749,786	1,308,463	25.2%	115,800	6,839,837	1.7%	NO
Ingham	Williamston	City		0	1,852,608	1,852,608	0.0%	48,922	2,504,272	2.0%	NO
Ingham	Capital Region Airport Authority	Authority		0	15,114,881	15,114,881	0.0%	1,214,279	19,029,621	6.4%	YES
Ingham	East Lansing- Meridian Water & Sewer Authority	Authority		465,182	1,047,284	582,102	44.4%	75,430	4,281,821	1.8%	NO
Ingham	Capital Area Transportation Authority- Cata	Authority		4,224,146	23,668,973	19,444,827	17.9%	2,732,609	53,631,807	5.1%	YES
Ingham	Lansing Housing Commission	Authority		0	2,850,309	2,850,309	0.0%	616,028	18,837,632	3.3%	YES
Ingham	Lansing City Board Of Water & Light	Authority		145,274,000	205,215,000	59,941,000	70.8%		372,823,261	0.0%	NO
Ingham	Tri- County Aging Consortium (Ingham/Clinton/Eaton)	Authority		0	32,284	32,284	0.0%	9,804	25,751,367	0.0%	YES
Ionia	Belding	City		0	475,194	475,194	0.0%	33,118	4,141,353	0.8%	NO
Ionia	Portland	City		0	1,245,219	1,245,219	0.0%	116,705	4,808,706	2.4%	NO
Iron	Crystal Falls	City		90,534	3,182,654	3,092,120	2.8%	198,410	1,438,452	13.8%	YES
Isabella	Isabella County Road Commission	Road Commission		132,613	283,820	151,207	46.7%	23,353	15,732,771	0.2%	NO
Isabella	Community Mental Health For Central Michigan	Authority		859,258	426,742	-432,516	201.4%	0	92,716,981	0.0%	NO
Jackson	Leoni	Township		0	422,203	422,203	0.0%	37,429	2,621,010	1.4%	NO
Jackson	Jackson	City		784,843	55,689,665	54,904,822	1.4%	3,972,858	44,412,412	9.0%	NO
Jackson	Brooklyn	Village		0	57,221	57,221	0.0%	5,763	982,128	0.6%	NO
Kalamazoo	Cooper Charter	Township		233,174	387,660	154,486	60.2%	29,894	1,761,911	1.7%	NO
Kalamazoo	Parchment	City		0	531,714	531,714	0.0%	70,783	1,579,062	4.5%	NO
Kalamazoo	Portage	City		7,773,952	6,006,301	-1,767,651	129.4%	0	39,140,599	0.0%	NO
Kalamazoo	Kalamazoo Community Mental Health & Substance Abuse Services	Authority		3,083,914	4,800,580	1,716,666	64.2%	231,786	80,092,185	0.3%	NO
Kalkaska	Kalkaska	Village		0	2,044,340	2,044,340	0.0%	136,636	1,866,681	7.3%	NO
Kent	Kent County Road Commission	Road Commission		2,617,113	4,132,474	1,515,361	63.3%	241,894	62,012,637	0.4%	NO
Kent	Byron	Township		0	470,350	470,350	0.0%	56,000	5,154,461	1.1%	NO
Kent	East Grand Rapids	City		1,295,568	3,264,267	1,968,699	39.7%	0	13,998,473	0.0%	NO
Kent	Grand Rapids	City	General Retiree Health Care	9,411,146	58,696,918	49,285,772	16.0%	5,071,594	218,902,989	5.7%	NO
Kent	Grand Rapids	City	Fire Retiree Health Care	14,421,497	38,620,175	24,198,678	37.3%	3,036,781	218,902,989	5.7%	NO
Kent	Grand Rapids	City	Library Retiree Health Care	0	218,870	218,870	0.0%	72,957	218,902,989	5.7%	NO
Kent	Grand Rapids	City	Police Retiree Health Care	24,090,346	61,553,466	37,463,120	39.1%	4,192,648	218,902,989	5.7%	NO
Kent	Grandville	City		1,191,747	4,021,713	2,829,966	29.6%	401,525	11,756,144	3.4%	NO
Kent	Kentwood	City		1,981,106	1,121,607	-859,499	176.6%	0	35,434,090	0.0%	NO

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Kent	Lowell	City		0	467,011	467,011	0.0%	56,588	3,192,363	1.8%	NO
Kent	Walker	City		1,121,106	7,410,666	6,289,560	15.1%	814,831	22,066,406	3.7%	NO
Kent	Wyoming	City		36,651,197	99,743,580	63,092,383	36.8%	10,225,610	46,618,811	21.9%	YES
Kent	Kent County Cmh Authority	Authority		949,596	1,069,354	119,758	88.8%	52,663	151,794,519	0.0%	NO
Kent	Grand Rapids City Housing Commission	Authority		0	529,030	529,030	0.0%	22,065	29,601,694	0.1%	YES
Lapeer	Metamora	Township		424,883	583,591	158,708	72.8%	46,794	1,357,868	3.5%	NO
Lapeer	Imlay City	City		331,100	482,026	150,926	68.7%	14,964	3,522,291	0.4%	NO
Lapeer	Lapeer	City		1,373,085	26,052,375	24,679,290	5.3%	2,295,306	14,117,899	16.3%	YES
Lapeer	Almont	Village		0	1,459,747	1,459,747	0.0%	173,413	2,283,669	7.6%	NO
Lenawee	Tecumseh	City		1,276,738	1,455,367	178,629	87.7%	21,875	7,428,974	0.3%	NO
Livingston	Green Oak	Township		162,486	1,442,787	1,280,301	11.3%	97,159	9,741,377	1.0%	NO
Livingston	Brighton	City		1,311,527	13,505,203	12,193,676	9.7%	951,817	9,137,468	10.4%	NO
Livingston	Howell	City		0	9,571,436	9,571,436	0.0%	653,691	8,328,618	7.9%	NO
Livingston	Pinckney	Village		95,497	168,045	72,548	56.8%	14,977	1,723,856	0.9%	NO
Livingston	Community Mental Health Services Of Livingston County	Authority		1,584,667	1,959,284	374,617	80.9%	185,347	31,968,328	0.6%	NO
Livingston	Brighton Area Fire Authority	Authority		382,701	351,344	-31,357	108.9%	36,705	4,026,643	0.9%	NO
Livingston	Howell Area Fire Authority	Authority		187,061	618,283	431,222	30.3%	65,318	2,557,779	2.6%	YES
Macomb	Bruce	Township		0	4,714,632	4,714,632	0.0%	647,259	4,073,793	15.9%	YES
Macomb	Clinton Charter	Township		39,209,334	102,350,462	63,141,128	38.3%	4,264,099	57,250,431	7.5%	NO
Macomb	Macomb	Township		23,320,740	20,496,848	-2,823,892	113.8%	779,267	25,602,463	3.0%	NO
Macomb	Washington	Township		427,244	515,764	88,520	82.8%	4,680	10,925,347	0.0%	NO
Macomb	Center Line	City		3,330,297	23,270,422	19,940,125	14.3%	1,758,188	10,069,798	17.5%	YES
Macomb	Eastpointe	City		7,361,111	35,865,768	28,504,657	20.5%	2,634,835	29,178,945	9.0%	NO
Macomb	Fraser	City		0	39,098,867	39,098,867	0.0%	3,592,003	18,162,760	19.8%	YES
Macomb	Mount Clemens	City		0	52,986,424	52,986,424	0.0%	3,155,767	12,274,364	25.7%	YES
Macomb	New Baltimore	City		2,863,861	13,691,560	10,827,699	20.9%	1,071,082	8,462,542	12.7%	YES
Macomb	Roseville	City		6,864,532	75,830,417	68,965,885	9.1%	4,263,419	41,760,095	10.2%	NO
Macomb	St Clair Shores	City	City of St. Clair Shores General Retiree Health Care Plan	6,287,279	61,886,932	55,599,653	10.2%	4,509,377	51,603,156	20.2%	YES
Macomb	St Clair Shores	City	City of St. Clair Shores Police and Fire Retiree Health Care Plan	12,494,721	103,374,469	90,879,748	12.1%	5,901,168	51,603,156	20.2%	YES
Macomb	Sterling Heights	City		101,249,866	199,105,195	97,855,329	50.9%	11,452,950	116,144,128	9.9%	NO
Macomb	Utica	City		1,143,855	3,954,026	2,810,171	28.9%	175,290	6,205,944	2.8%	NO
Macomb	Warren	City	CITY OF WARREN, MICHIGAN CITY EMPLOYEES' RETIREMENT HEALTH, LIFE	32,751,358	155,719,046	122,967,688	21.0%	11,800,171	157,213,369	16.2%	YES
Macomb	Warren	City	CITY OF WARREN POLICE AND FIRE RETIREMENT HEALTH BENEFITS PLAN AND TRUST	22,439,078	170,182,661	147,743,583	13.2%	13,621,425	157,213,369	16.2%	YES
Macomb	Romeo	Village		0	7,184,188	7,184,188	0.0%	655,105	3,910,373	16.8%	YES
Macomb	Southeast Macomb Sanitary District	Authority		838,945	6,497,398	5,658,453	12.9%	449,053	22,857,417	2.0%	YES
Manistee	Manistee	City		0	330,195	330,195	0.0%	24,394	8,367,099	0.3%	NO
Marquette	Marquette County Road Commission	Road Commission		926,366	12,990,797	12,064,431	7.1%	954,506	16,183,756	5.9%	YES

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Marquette	Forsyth	Township		0	26,349	26,349	0.0%	878	3,489,337	0.0%	NO
Marquette	Pathways	Authority		1,724,994	8,120,178	6,395,184	21.2%	690,102	35,924,516	1.9%	YES
Marquette	Marquette City Board Of Light And Power	Authority		2,489,643	21,128,213	18,638,570	11.8%	1,819,341	48,675,549	3.7%	YES
Mecosta	Morton	Township		0	264,110	264,110	0.0%	40,977	1,739,418	2.4%	NO
Midland	Midland	City		40,317,063	91,458,225	51,141,162	44.1%	5,055,234	64,446,539	7.8%	NO
Missaukee	Missaukee	County								0.0%	NO
Monroe	Monroe County Road Commission	Road Commission		2,999,315	26,883,901	23,884,586	11.2%	1,973,766	28,736,359	6.9%	YES
Monroe	Bedford	Township		0	924,844	924,844	0.0%	44,243	7,008,049	0.6%	NO
Monroe	Raisinville	Township		0	524,896	524,896	0.0%	43,315	1,214,446	3.6%	NO
Monroe	Monroe	City		57,151,937	67,480,069	10,328,132	84.7%	3,963,730	24,133,301	16.4%	NO
Montcalm	Montcalm	County		0	1,719,774	1,719,774	0.0%	245,317	19,310,220	1.3%	NO
Montcalm	Montcalm County Road Commission	Road Commission		372,343	2,464,134	2,091,791	15.1%	319,837	14,059,557	2.3%	YES
Montcalm	Greenville	City		0	1,499,683	1,499,683	0.0%	99,329	9,478,233	1.1%	NO
Muskegon	Muskegon	County		48,916,791	87,667,314	38,750,523	55.8%	4,951,356	131,384,403	3.8%	NO
Muskegon	Egelston	Township		99,000	1,248,000	1,149,000	7.9%	131,586	2,409,958	5.5%	NO
Muskegon	Fruitport Charter	Township		208,000	1,655,000	1,447,000	12.6%	261,138	3,672,443	7.1%	NO
Muskegon	Laketon	Township		0	657,615	657,615	0.0%	99,937	1,682,298	5.9%	NO
Muskegon	Montague	City		701,000	986,000	285,000	71.1%	61,237	2,613,186	2.3%	NO
Muskegon	Muskegon	City		17,921,000	22,029,000	4,108,000	81.4%	606,506	35,334,049	1.7%	NO
Muskegon	North Muskegon	City		641,000	3,203,000	2,562,000	20.0%	438,057	3,111,398	14.1%	YES
Muskegon	Norton Shores	City		2,149,662	26,190,104	24,040,442	8.2%	0	17,366,218	0.0%	NO
Muskegon	Whitehall	City		0	953,852	953,852	0.0%	82,478	2,913,206	2.8%	NO
Muskegon	Muskegon Central Dispatch 9- 1- 1	Authority		56,000	376,000	320,000	14.9%	28,826	3,516,207	0.8%	YES
Newaygo	Newaygo	County		2,990,339	13,123,688	10,133,349	22.8%	745,750	23,990,857	3.1%	NO
Newaygo	Newaygo Co Road Commission	Road Commission		37,223	4,588,035	4,550,812	0.8%	857,540	11,624,609	6.3%	YES
Newaygo	Fremont	City		23,551	256,465	232,914	9.2%	19,952	4,121,811	0.5%	NO
Newaygo	Newaygo County Mental Health Board	Authority		1,048,917	876,829	-172,088	119.6%	0	12,762,651	0.0%	NO
Oakland	Oakland	County		1,245,580,059	984,219,962	-261,360,097	126.6%	0	483,643,659	0.0%	NO
Oakland	Oakland County Road Commission	Road Commission		26,319,715	171,533,944	145,214,229	15.3%	14,231,695	141,368,615	10.1%	YES
Oakland	Bloomfield Charter	Township		5,437,023	157,390,635	151,953,612	3.5%	13,238,120	55,327,842	23.9%	YES
Oakland	Groveland	Township		511,150	259,140	-252,010	197.3%	0	2,535,907	0.0%	NO
Oakland	Rose	Township		122,418	36,908	-85,510	331.7%	169	1,740,635	0.0%	NO
Oakland	Southfield	Township		118,692	209,417	90,725	56.7%	20,523	674,163	3.0%	NO
Oakland	Berkley	City		2,223,325	27,663,815	25,440,490	8.0%	2,512,485	14,203,634	17.7%	YES
Oakland	Birmingham	City		32,463,599	59,346,031	26,882,432	54.7%	3,248,596	37,084,921	8.8%	NO
Oakland	Bloomfield Hills	City		1,512,555	11,044,714	9,532,159	13.7%	670,697	10,977,741	6.1%	NO
Oakland	Clawson	City		0	14,093,576	14,093,576	0.0%	1,009,825	11,859,217	8.5%	NO
Oakland	Farmington	City		9,352,421	10,632,129	1,279,708	88.0%	100,742	10,067,693	1.0%	NO
Oakland	Farmington Hills	City		71,438,401	71,198,513	-239,888	100.3%	1,794,724	84,244,215	2.1%	NO
Oakland	Ferndale	City		16,470,017	48,680,862	32,210,845	33.8%	3,199,229	26,823,045	11.9%	NO
Oakland	Hazel Park	City		0	70,219,751	70,219,751	0.0%	5,155,021	19,099,285	27.0%	YES
Oakland	Huntington Woods	City		1,218,661	8,103,570	6,884,909	15.0%	690,850	11,088,118	6.2%	NO

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Oakland	Keego Harbor	City		0	66,112	66,112	0.0%	13,254	2,321,020	0.6%	NO
Oakland	Lathrup Village	City		0	4,830,441	4,830,441	0.0%	288,836	4,277,753	6.8%	NO
Oakland	Madison Heights	City	General Employees OPEB Trust	9,886,708	37,824,307	27,937,599	26.1%	2,177,595	31,789,005	16.9%	YES
Oakland	Madison Heights	City	Police and Fire OPEB Trust	13,300,964	60,778,946	47,477,982	21.9%	3,200,413	31,789,005	16.9%	YES
Oakland	Novi	City		24,374,995	25,811,118	1,436,123	94.4%	617,207	53,630,017	1.2%	NO
Oakland	Oak Park	City	District Court	0	4,737,968	4,737,968	0.0%	304,296	30,019,441	12.8%	YES
Oakland	Oak Park	City	General Employees' Postemployment Benefits	1,118,254	27,943,556	26,825,302	4.0%	1,620,940	30,019,441	12.8%	YES
Oakland	Oak Park	City	Public Safety Employees' Postemployment Benefits	1,868,361	29,840,965	27,972,604	6.3%	1,901,699	30,019,441	12.8%	YES
Oakland	Pleasant Ridge	City		0	5,243,712	5,243,712	0.0%	255,166	4,604,403	5.5%	NO
Oakland	Pontiac	City	Police and Fire Retiree Prefunded Group Health and Insurance Trust	39,309,233	37,477,414	-1,831,819	104.9%	0	49,613,970	14.0%	NO
Oakland	Pontiac	City	City of Pontiac Retiree Health Care Plan	0	84,764,641	84,764,641	0.0%	6,967,528	49,613,970	14.0%	YES
Oakland	Rochester	City		8,967,830	10,488,560	1,520,730	85.5%	350,280	13,980,304	2.5%	NO
Oakland	Royal Oak	City		132,323,704	123,867,618	-8,456,086	106.8%	11,412,360	77,412,606	14.7%	NO
Oakland	Southfield	City	Employee Retirement System	15,265,279	103,739,273	88,473,994	14.7%	7,153,708	105,659,035	16.0%	YES
Oakland	Southfield	City	Police and Fire Retirement System	43,204,515	142,322,476	99,117,961	30.4%	9,696,635	105,659,035	16.0%	YES
Oakland	South Lyon	City		0	988,975	988,975	0.0%	100,714	6,554,745	1.5%	NO
Oakland	Sylvan Lake	City		402,066	858,804	456,738	46.8%	66,586	2,635,735	2.5%	NO
Oakland	Troy	City		77,394,452	136,996,277	59,601,825	56.5%	4,668,805	82,169,775	5.7%	NO
Oakland	Walled Lake	City		8,668	3,051,600	3,042,932	0.3%	217,352	5,689,591	3.8%	NO
Oakland	Wixom	City		5,509,798	10,380,016	4,870,218	53.1%	563,990	15,912,216	3.5%	NO
Oakland	Beverly Hills	Village		6,141,787	14,916,871	8,775,084	41.2%	720,855	9,853,366	7.3%	NO
Oakland	Franklin	Village		348,222	951,686	603,464	36.6%	64,892	3,689,507	1.8%	NO
Oakland	Holly	Village		378,000	902,088	524,088	41.90%	100,924	3,742,925	2.7%	NO
Oakland	Lake Orion	Village		72,465	1,840,631	1,768,166	3.94%	116,067	2,304,715	5.0%	NO
Oakland	Milford	Village		1,449,000	1,392,000	-57,000	104.09%	0	7,402,323	0.0%	NO
Oakland	Wolverine Lake	Village		4,311	200,726	196,415	2.15%	18,019	2,781,410	0.7%	NO
Oakland	Southeastern Oakland County Water Authority	Authority	Union	677,169	770,568	93,399	87.88%	24,234	27,134,589	0.2%	NO
Oakland	Southeastern Oakland County Water Authority	Authority	Non-union	545,647	779,269	233,622	70.02%	27,083	27,134,589	0.2%	NO
Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	Union employees	430,347	563,913	133,566	76.31%	24,647	22,965,006	0.2%	NO
Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	Nonunion employees	545,647	779,269	233,622	70.02%	27,083	22,965,006	0.2%	NO
Oakland	Farmington Community Library	Library		1,464,817	1,958,612	493,795	74.79%	58,534	6,382,463	0.9%	NO
Oakland	West Bloomfield Township Public Library	Library		1,199,830	822,468	-377,362	145.88%	23,055	5,287,524	0.4%	NO
Oakland	Bloomfield Twp Public Library	Library		0	5,257,680	5,257,680	0.00%	531,108	7,154,434	7.4%	YES
Oceana	Hart	City		175,165	2,295,891	2,120,726	7.63%	353,821	1,958,917	18.1%	YES
Oceana	Pentwater	Village		54,637	429,366	374,729	12.73%	31,138	1,543,510	2.0%	NO
Ogemaw	Ogemaw	County		0	652,502	652,502	0.00%	32,278	11,218,683	0.3%	NO

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Ogemaw	Ogemaw County Road Commission	Road Commission		21,052	719,652	698,600	2.93%	69,163	6,508,774	0.3%	YES
Ogemaw	West Branch	City		0	145,796	145,796	0.00%	10,764	2,065,221	0.5%	NO
Ontonagon	Ontonagon Co Road Commission	Road Commission		0	7,797,255	7,797,255	0.00%	733,937	8,518,407	8.6%	YES
Otsego	Gaylord	City		0	959,585	959,585	0.00%	77,567	5,499,077	1.4%	NO
Ottawa	Ottawa County Road Commission	Road Commission		0	1,632,020	1,632,020	0.00%	337,063	41,565,263	0.8%	YES
Ottawa	Spring Lake Township	Township		0	923,798	923,798	0.00%	64,874	4,466,299	1.5%	NO
Ottawa	Grand Haven	City		1,948,271	6,353,547	4,405,276	30.66%	859,095	13,168,741	6.5%	NO
Ottawa	Holland	City		0	5,192,937	5,192,937	0.00%	522,606	34,376,620	1.5%	NO
Ottawa	Zeeland	City		2,109,380	2,028,072	-81,308	104.01%	14,373	10,568,030	0.1%	NO
Presque Isle	Rogers City	City		0	648,725	648,725	0.00%	86,098	2,147,660	4.0%	NO
Saginaw	Saginaw County	County		19,873,325	101,019,776	81,146,451	19.67%	12,051,002	107,502,095	11.2%	NO
Saginaw	Richland Township	Township		0	1,655,751	1,655,751	0.00%	79,365	1,875,947	4.2%	NO
Saginaw	Saginaw Charter Township	Township		2,566,542	10,109,362	7,542,820	25.39%	744,161	18,224,541	4.1%	NO
Saginaw	Tittabawassee Township	Township		0	73,983	73,983	0.00%	14,806	3,263,638	0.5%	NO
Saginaw	Frankenmuth	City		0	252,700	252,700	0.00%	34,844	7,151,343	0.5%	NO
Saginaw	Saginaw	City		0	272,539,089	272,539,089	0.00%	21,883,599	50,807,603	43.1%	YES
Saginaw	Chesaning	Village		0	212,380	212,380	0.00%	23,145	2,017,550	1.2%	NO
Saginaw	St Charles	Village		0	1,299,434	1,299,434	0.00%	131,931	1,215,241	10.9%	NO
Saginaw	Saginaw- Midland Municipal Water Supply Corporation	Authority		1,465,089	2,703,594	1,238,505	54.19%	156,582	6,062,700	2.6%	NO
Saginaw	Saginaw County 911 Communications Center Authority	Authority		5,151,418	9,723,917	4,572,499	52.98%	410,087	5,982,934	6.9%	NO
Saginaw	Saginaw County Community Mental Health Authority	Authority		13,091,430	15,538,813	2,447,383	84.25%	603,964	78,980,289	0.8%	NO
St Clair	St Clair County Road Commission	Road Commission		1,360,548	27,224,192	25,863,644	5.00%	2,748,314	28,590,485	9.6%	YES
St Clair	Clay Township	Township		2,272,715.00	8,288,645.00	6,015,930.00	27.42%	533,352.00	6,011,244.00	8.87%	NO
St Clair	Algonac	City		488,733.00	300,256.00	-188,477.00	162.77%	0.00	2,869,063.00	0.00%	NO
St Clair	Marine City	City		172,980.00	14,409,192.00	14,236,212.00	1.20%	569,428.00	3,254,359.00	17.50%	YES
St Clair	Marysville	City		14,099,553.00	23,945,569.00	9,846,016.00	58.88%	810,015.00	10,721,282.00	7.56%	NO
St Clair	Port Huron	City		14,441,000.00	51,551,000.00	37,110,000.00	28.01%	2,697,774.00	35,085,176.00	7.69%	NO
St Clair	Capac	Village		0.00	1,076,049.00	1,076,049.00	0.00%	51,892.00	1,063,686.00	4.88%	NO
St Clair	St Clair County Community Mental Health Authority	Authority		16,324,626.00	25,252,659.00	8,928,033.00	64.65%	1,633,525.00	52,093,539.00	3.14%	NO
Sanilac	Croswell	City		0.00	982,395.00	982,395.00	0.00%	84,612.00	2,163,124.00	3.91%	NO
Sanilac	Sandusky	City		150,945.00	213,621.00	62,676.00	70.66%	21,120.00	2,276,171.00	0.93%	NO
Sanilac	Lexington	Village		0.00	2,319,909.00	2,319,909.00	0.00%	241,155.00	1,278,677.00	18.86%	YES
Schoolcraft	Schoolcraft County Road Commission	Road Commission		195,598.00	2,190,027.00	1,994,429.00	8.93%	220,557.00	5,113,091.00	4.31%	YES
Schoolcraft	Manistique	City		2,041.00	1,172,327.00	1,170,286.00	0.17%	90,576.00	3,460,531.00	2.62%	NO
Shiawassee	Corunna	City		33,035.00	251,800.00	218,765.00	13.12%	15,169.00	2,819,235.00	0.54%	NO
Shiawassee	Durand	City		0.00	3,755,162.00	3,755,162.00	0.00%	211,539.00	2,545,525.00	8.31%	NO
Shiawassee	Perry	City		0.00	777,238.00	777,238.00	0.00%	97,843.00	1,375,725.00	7.11%	NO

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Shiawassee	Shiawassee County Community Mental Health Authority	Authority		2,620,804.00	3,063,458.00	442,654.00	85.55%	330,989.00	19,201,622.00	39.18%	NO
Tuscola	Vassar	City		68,788.00	636,969.00	568,181.00	10.80%	64,343.00	1,975,674.00	3.26%	NO
Van Buren	Van Buren County	County		0.00	5,101,712.00	5,101,712.00	0.00%	185,796.00	31,982,095.00	0.58%	NO
Van Buren	Antwerp Township	Township		0.00	2,310,639.00	2,310,639.00	0.00%	204,517.00	1,967,628.00	10.39%	NO
Van Buren	Bangor	City		0.00	1,204,281.00	1,204,281.00	0.00%	85,653.00	1,457,987.00	5.87%	NO
Van Buren	South Haven	City		0.00	818,850.00	818,850.00	0.00%	68,254.00	8,668,838.00	0.79%	NO
Washtenaw	Scio Township	Township		0.00	943,936.00	943,936.00	0.00%	162,348.00	6,919,637.00	2.35%	NO
Washtenaw	Ann Arbor	City		157,900,000.00	278,900,000.00	121,000,000.00	56.62%	11,168,000.00	128,940,812.00	8.66%	NO
Washtenaw	Chelsea	City		1,599,307.00	3,213,260.00	1,613,953.00	49.77%	189,018.00	5,784,524.00	3.27%	NO
Washtenaw	Milan	City		0	3,549,323.00	3,549,323.00	0.00%	453,227.00	5,878,097.00	7.71%	NO
Washtenaw	Saline	City		3,308,676.00	11,043,587.00	7,734,911.00	29.96%	667,807.00	12,921,254.00	5.17%	NO
Washtenaw	Ypsilanti	City		6,412,638.00	22,037,740.00	15,625,102.00	29.10%	1,434,982.00	21,590,541.00	6.65%	NO
Washtenaw	Manchester	Village		142,550.00	221,552.00	79,002.00	64.34%	17,650.00	2,274,807.00	0.78%	NO
Washtenaw	Ypsilanti Community Utilities Authority	Authority		14,714,923.00	28,820,484.00	14,105,561.00	51.06%	2,753,063.00	42,916,770.00	6.41%	NO
Washtenaw	Saline Area Fire Department Authority	Authority		0.00	732,984.00	732,984.00	0.00%	65,644.00	1,140,811.00	5.75%	YES
Washtenaw	Ann Arbor Transportation Authority	Authority		105,895.00	1,420,888.00	1,314,993.00	7.45%	85,212.00	47,256,743.00	0.18%	YES
Wayne	Wayne County	County		17,881,000.00	302,186,000.00	284,305,000.00	5.92%	21,847,000.00	842,467,821.00	2.59%	NO
Wayne	Grosse Ile Township	Township		0.00	17,186,369.00	17,186,369.00	0.00%	1,027,530.00	9,085,378.00	11.31%	NO
Wayne	Redford Charter Township	Township	OPEB - General Employees	2,016,917.00	54,131,489.00	52,114,572.00	3.73%	2,792,937.00	38,453,626.00	18.91%	YES
Wayne	Redford Charter Township	Township	OPEB - Police and Fire	4,134,869.00	88,060,417.00	83,925,548.00	4.70%	4,480,511.00	38,453,626.00	18.91%	YES
Wayne	Allen Park	City		500,006.00	88,864,837.00	88,364,831.00	0.56%	5,848,567.00	37,586,040.00	15.56%	YES
Wayne	Belleville	City		0.00	3,914,770.00	3,914,770.00	0.00%	270,510.00	2,578,835.00	10.49%	NO
Wayne	Dearborn	City	City of Dearborn Retiree Health Care Plan	64,510,866.00	226,037,850.00	161,526,984.00	28.54%	17,887,412.00	139,878,108.00	12.79%	YES
Wayne	Dearborn	City	Retiree Life Insurance	1,232,638.00	0.00	-1,232,638.00		0.00	139,878,108.00	12.79%	NO
Wayne	Dearborn Heights	City		0.00	168,693,439.00	168,693,439.00	0.00%	13,983,925.00	47,291,305.00	29.57%	YES
Wayne	Detroit	City		4,002,000.00	3,292,916.00	-709,084.00	121.53%	60,295.00	1,334,474,794.00	0.00%	NO
Wayne	Ecorse	City		0.00	22,623,093.00	22,623,093.00	0.00%	1,522,195.00	16,076,526.00	9.47%	NO
Wayne	Flat Rock	City		0.00	14,388,666.00	14,388,666.00	0.00%	1,292,869.00	14,872,610.00	8.69%	NO
Wayne	Garden City	City		0.00	132,273,081.00	132,273,081.00	0.00%	5,718,760.00	22,448,925.00	25.47%	YES
Wayne	Gibraltar	City		404,972.00	8,464,004.00	8,059,032.00	4.78%	647,051.00	3,967,907.00	16.31%	YES
Wayne	Grosse Pointe	City		773,012.00	12,471,890.00	11,698,878.00	6.20%	253,312.00	8,103,360.00	3.13%	NO
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Public Safety Retiree Health Plan	5,166,669.00	16,592,175.00	11,425,506.00	31.14%	1,144,288.00	14,646,653.00	14.55%	YES
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Employees Retiree Health Plan	1,947,830.00	12,986,382.00	11,038,552.00	15.00%	986,558.00	14,646,653.00	14.55%	YES
Wayne	Grosse Pointe Park	City		189,982.00	26,810,552.00	26,620,570.00	0.71%	902,066.00	14,508,269.00	6.22%	NO
Wayne	Grosse Pointe Shores City Of The Village Of	City		2,210,740.00	10,324,502.00	8,113,762.00	21.41%	645,392.00	6,512,211.00	9.91%	NO
Wayne	Grosse Pointe Woods	City		50,000.00	53,796,070.00	53,746,070.00	0.09%	3,320,383.00	18,991,373.00	17.48%	YES
Wayne	Hamtramck	City		0.00	33,241,386.00	33,241,386.00	0.00%	2,285,998.00	19,622,588.00	11.65%	NO
Wayne	Highland Park	City		0.00	24,087,834.00	24,087,834.00	0.00%	557,966.00	16,874,119.00	3.31%	NO
Wayne	Inkster	City		0.00	8,119,400.00	8,119,400.00	0.00%	602,175.00	19,633,911.00	3.07%	NO
Wayne	Lincoln Park	City	Municipal Employees	0.00	53,192,760.00	53,192,760.00	0.00%	3,589,713.00	29,372,372.00	24.02%	YES

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Wayne	Lincoln Park	City	Police and Fire	0.00	57,736,481.00	57,736,481.00	0.00%	3,466,031.00	29,372,372.00	24.02%	YES
Wayne	Northville	City		8,098,937.00	18,716,200.00	10,617,263.00	43.27%	808,187.00	9,662,435.00	8.36%	NO
Wayne	Plymouth	City		0.00	12,656,374.00	12,656,374.00	0.00%	926,180.00	12,914,678.00	7.17%	NO
Wayne	River Rouge	City		0	62,108,641.00	62,108,641.00	0.00%	3,884,657.00	18,795,265.00	20.67%	YES
Wayne	Riverview	City		0	42,226,967.00	42,226,967.00	0.00%	4,139,949.00	9,970,825.00	41.52%	YES
Wayne	Rockwood	City		641,526.00	7,237,392.00	6,595,866.00	8.86%	464,001.00	3,014,339.00	15.39%	YES
Wayne	Romulus	City		3,672,128.00	62,287,733.00	58,615,605.00	5.90%	5,573,640.00	27,921,448.00	19.96%	YES
Wayne	Southgate	City	City of Southgate Policemen and Firemen Retiree Healthcare System	1,392,279.00	51,415,585.00	50,023,306.00	2.71%	3,125,869.00	27,401,773.00	21.25%	YES
Wayne	Southgate	City	City of Southgate Municipal Employees Retiree Healthcare System	2,494,510.00	32,557,811.00	30,063,301.00	7.66%	2,695,949.00	27,401,773.00	21.25%	YES
Wayne	Taylor	City		0.00	333,124,138.00	333,124,138.00	0.00%	17,992,359.00	65,615,183.00	27.42%	YES
Wayne	Trenton	City		7,893,928.00	88,429,737.00	80,535,809.00	8.93%	6,195,000.00	22,826,477.00	27.14%	YES
Wayne	Wayne	City		2,295,381.00	87,842,665.00	85,547,284.00	2.61%	6,219,301.00	19,406,110.00	32.05%	YES
Wayne	Westland	City		0.00	279,605,383.00	279,605,383.00	0.00%	14,532,590.00	73,345,154.00	19.81%	YES
Wayne	Woodhaven	City		0	26,764,283.00	26,764,283.00	0.00%	2,181,584.00	15,662,620.00	13.93%	YES
Wayne	Wyandotte	City		2,138,550.00	129,130,793.00	126,992,243.00	1.66%	10,440,580.00	25,864,003.00	40.37%	YES
Wayne	Suburban Mobility Authority For Regional Transportation	Authority		39,990,911.00	195,802,936.00	155,812,025.00	20.42%	13,048,354.00	160,476,853.00	8.13%	YES
Wayne	Wayne County Airport Authority	Authority		45,131,814.00	130,697,085.00	85,565,271.00	34.53%	7,443,898.00	458,318,405.00	1.62%	YES
Wayne	Northville Parks & Recreation Commission Authority	Authority		548,560.00	1,438,334.00	889,774.00	38.14%	74,666.00	2,451,095.00	3.05%	YES
Wexford	Cadillac	City	Policemen and Firemen Retiree Health Care Plan (PFRHP)	1,837,529.00	3,028,119.00	1,190,590.00	60.68%	196,005.00	9,095,881.00	3.26%	NO
Wexford	Cadillac	City	General Retiree Health Care Plan (GRHCP)	1,448,999.00	1,736,159.00	287,160.00	83.46%	100,308.00	9,095,881.00	3.26%	NO
Washtenaw	Dexter	City		871,116.00	2,139,820.00	1,268,704.00	40.71%	110,478.00	5,891,353.00	1.88%	NO
Kalamazoo	Central County Transportation Authority	Authority		6,933,725.00	12,081,084.00	5,147,359.00	57.39%	615,667.00	19,003,743.00	3.24%	NO