

**Michigan Department of Treasury**  
**Local Unit Retirement System Summary**  
**As of March 23, 2018**

<sup>1</sup>**Note:** 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	Preliminary Underfunded Status <sup>1</sup>
Arenac	Arenac County Road Commission	Road Commission	UNDER REVIEW
Baraga	Baraga	Village	Retirement Pension
Baraga	Baraga County Memorial Hospital	Authority	UNDER REVIEW
Baraga	L'anse	Village	Retirement Pension
Barry	Hastings	City	Retirement Health Care
Bay	Bay City	City	Retirement Health Care
Bay	Bay Metropolitan Transportation Authority	Authority	Both
Bay	Essexville	City	Retirement Health Care
Berrien	Benton Harbor	City	Retirement Pension
Berrien	Niles	City	UNDER REVIEW
Branch	Union City	Village	Retirement Health Care
Calhoun	Battle Creek	City	Retirement Pension
Calhoun	Marshall	City	Retirement Health Care
Calhoun	Marshall District Library	Library	Both
Cass	Dowagiac	City	Retirement Pension
Cass	Dowagiac District Library	Library	UNDER REVIEW
Charlevoix	Boyne City Housing Commission	Authority	Retirement Pension
Charlevoix	Charlevoix	County	UNDER REVIEW
Chippewa	Eastern Upper Peninsula Transportation Authority	Authority	UNDER REVIEW
Chippewa	Sault Ste Marie	City	Retirement Pension
Chippewa	Sault Ste Marie City Housing Commission	Authority	Retirement Health Care
Clare	Clare County Road Commission	Road Commission	UNDER REVIEW
Clare	Mi Works!- Region 7b Consortium	Authority	Retirement Health Care
Clinton	St Johns	City	Retirement Pension
Delta	Delta County Road Commission	Road Commission	UNDER REVIEW
Delta	Escanaba	City	Retirement Pension
Delta	Gladstone	City	Retirement Pension
Delta	Public Health, Delta And Menominee County	Authority	UNDER REVIEW
Dickinson	Iron Mountain	City	Both
Dickinson	Norway	City	Retirement Pension
Eaton	Bellevue	Village	UNDER REVIEW
Eaton	Charlotte Community Library	Library	Both
Eaton	Eaton County Road Commission	Road Commission	UNDER REVIEW
Eaton	Eaton Rapids	City	Both
Eaton	Grand Ledge Area Emergency Services Authority	Authority	Retirement Health Care

Updated: 03/23/2018

Source: Fiscal year 2017 audited financial statements or most recent year available for biennial filers

County	Local Unit Name	Local Unit Type	Preliminary Underfunded Status <sup>1</sup>
Genesee	Beecher Metropolitan District	Authority	Retirement Health Care
Genesee	Burton	City	Retirement Pension
Genesee	Davison	City	Both
Genesee	Davison Richfield Senior Citizens Authority	Authority	Retirement Pension
Genesee	Flint	City	Both
Genesee	Flushing	City	Both
Genesee	Montrose	City	Retirement Health Care
Genesee	Mount Morris Charter Township	Township	Both
Genesee	Richfield	Township	Retirement Health Care
Gladwin	Gladwin City- County Transit	Authority	UNDER REVIEW
Gladwin	Gladwin City Housing Commission	Authority	UNDER REVIEW
Gogebic	Ironwood	City	Retirement Pension
Grand Traverse	Traverse City Light & Power	Authority	Retirement Pension
Houghton	Houghton	County	UNDER REVIEW
Ingham	Capital Area Transportation Authority- Cata	Authority	UNDER REVIEW
Ingham	Capital Region Airport Authority	Authority	Retirement Health Care
Ingham	East Lansing	City	Retirement Pension
Ingham	Lansing	City	Both
Ionia	Ionia	City	Retirement Pension
Ionia	Saranac Village Housing Commission	Authority	Retirement Pension
Iosco	Tawas Police Authority	Authority	Retirement Pension
Iron	Crystal Falls	City	Both
Iron	West Iron County Sewer Authority	Authority	Retirement Pension
Isabella	Isabella County Road Commission	Road Commission	UNDER REVIEW
Isabella	Isabella County Transportation Commission	Authority	UNDER REVIEW
Jackson	Jackson	City	Retirement Pension
Jackson	Summit	Township	Retirement Pension
Kalamazoo	Vicksburg District Library	Library	Retirement Pension
Kent	Grand Rapids City Housing Commission	Authority	Retirement Health Care
Kent	Kent County Road Commission	Road Commission	Retirement Pension
Kent	Wyoming	City	Retirement Health Care
Lapeer	Lapeer	City	Retirement Health Care
Lenawee	Blissfield	Village	UNDER REVIEW
Livingston	Community Mental Health Services Of Livingston County	Authority	UNDER REVIEW
Livingston	Howell	City	Retirement Pension
Livingston	Howell Area Fire Authority	Authority	Retirement Health Care
Macomb	Bruce	Township	Retirement Health Care
Macomb	Center Line	City	Both
Macomb	Eastpointe	City	Retirement Pension
Macomb	Fraser	City	Both
Macomb	Mount Clemens	City	Retirement Health Care
Macomb	New Baltimore	City	Retirement Health Care
Macomb	Romeo	Village	Retirement Health Care
Macomb	Southeast Macomb Sanitary District	Authority	Retirement Health Care
Macomb	St Clair Shores	City	Both
Macomb	Warren	City	Retirement Health Care
Manistee	Manistee Co Road Commission	Road Commission	UNDER REVIEW

County	Local Unit Name	Local Unit Type	Preliminary Underfunded Status <sup>1</sup>
Marquette	Marquette City Board Of Light And Power	Authority	Both
Marquette	Pathways	Authority	Both
Menominee	Menominee	County	UNDER REVIEW
Menominee	Menominee County Road Commission	Road Commission	UNDER REVIEW
Midland	Midland	City	Retirement Pension
Missaukee	Missaukee	County	UNDER REVIEW
Montcalm	White Pine District Library	Library	Retirement Pension
Muskegon	Muskegon	County	UNDER REVIEW
Muskegon	Muskegon Housing Commission	Authority	Retirement Pension
Muskegon	Norton Shores	City	Retirement Pension
Muskegon	West Michigan Shoreline Regional Development Commission	Authority	UNDER REVIEW
Newaygo	Fremont	City	Retirement Pension
Newaygo	Newaygo Co Road Commission	Road Commission	UNDER REVIEW
Oakland	Berkley	City	Retirement Health Care
Oakland	Bloomfield Charter	Township	Retirement Health Care
Oakland	Bloomfield Twp Public Library	Library	Retirement Health Care
Oakland	Clawson	City	Retirement Pension
Oakland	Hazel Park	City	Both
Oakland	Holly	Village	Retirement Pension
Oakland	Huntington Woods	City	Retirement Pension
Oakland	Madison Heights	City	Both
Oakland	Oak Park	City	Both
Oakland	Oakland	County	UNDER REVIEW
Oakland	Pontiac	City	Retirement Health Care
Oakland	Southfield	City	Retirement Health Care
Oceana	Hart	City	Retirement Health Care
Ogemaw	Ogemaw	County	UNDER REVIEW
Ogemaw	Ogemaw County Road Commission	Road Commission	UNDER REVIEW
Ontonagon	Ontonagon	Village	Retirement Pension
Osceola	Reed City Housing Commission	Authority	UNDER REVIEW
Ottawa	Coopersville Area District Library	Library	Retirement Pension
Ottawa	Ottawa County Road Commission	Road Commission	Both
Presque Isle	Rogers City	City	Retirement Pension
Saginaw	Saginaw	City	Both
Saginaw	St Charles	Village	Retirement Pension
Sanilac	Croswell	City	Retirement Pension
Sanilac	Lexington	Village	Retirement Health Care
Schoolcraft	Manistique	City	Retirement Pension
St Clair	Marine City	City	Retirement Health Care
St Clair	Marysville	City	Retirement Pension
St Clair	Port Huron	City	Retirement Pension
St Clair	St Clair Area Fire Authority	Authority	UNDER REVIEW
Washtenaw	Ann Arbor Transportation Authority	Authority	UNDER REVIEW
Washtenaw	Milan	City	Retirement Pension
Washtenaw	Milan Public Library	Library	Retirement Pension
Washtenaw	Saline Area Fire Department Authority	Authority	Retirement Health Care

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County	Local Unit Name	Local Unit Type	Preliminary Underfunded Status <sup>1</sup>
Wayne	Allen Park	City	Retirement Health Care
Wayne	Dearborn	City	Retirement Health Care
Wayne	Dearborn Heights	City	Retirement Health Care
Wayne	Ecorse	City	Retirement Pension
Wayne	Garden City	City	Retirement Health Care
Wayne	Gibraltar	City	Retirement Health Care
Wayne	Grosse Ile Township	Township	Retirement Pension
Wayne	Grosse Pointe Farms	City	Retirement Health Care
Wayne	Grosse Pointe Woods	City	Retirement Health Care
Wayne	Hamtramck	City	Retirement Pension
Wayne	Highland Park	City	Retirement Pension
Wayne	Lincoln Park	City	Both
Wayne	Northville City Parks & Recreation Commission Authority	Authority	Retirement Health Care
Wayne	Plymouth	City	Retirement Pension
Wayne	Redford Charter Township	Township	Both
Wayne	River Rouge	City	Retirement Health Care
Wayne	Riverview	City	Retirement Health Care
Wayne	Rockwood	City	Retirement Health Care
Wayne	Romulus	City	Retirement Health Care
Wayne	Southgate	City	Both
Wayne	Suburban Mobility Authority For Regional Transportation	Authority	Retirement Health Care
Wayne	Trenton	City	Both
Wayne	Wayne	City	Both
Wayne	Wayne County Airport Authority	Authority	UNDER REVIEW
Wayne	Westland	City	Both
Wayne	Woodhaven	City	Retirement Health Care

**Michigan Department of Treasury**  
**Retirement Pension System Summary**  
**As of March 23, 2018**

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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 <sup>1</sup>
Alger	Munising	City		5,394,509	8,717,673	3,323,164	61.9%	251,568	2,867,233	8.8%	NO
Allegan	Manlius Township	Township		488,649	556,754	68,105	87.8%	11,111	970,992	1.1%	NO
Allegan	Saugatuck Township	Township		297,090	962,462	665,372	30.9%	52,497	1,544,305	3.4%	NO
Allegan	Allegan	City		3,787,258	5,522,862	1,735,604	68.6%	153,600	5,257,880	2.9%	NO
Allegan	Douglas Village, City Of	City		2,835,345	3,545,627	710,282	80.0%	132,427	3,530,849	3.8%	NO
Allegan	Saugatuck	City		1,507,581	1,848,628	341,047	81.6%	48,167	3,359,318	1.4%	NO
Allegan	Wayland	City		5,238,987	7,631,717	2,392,730	68.7%	227,562	2,889,620	7.9%	NO
Allegan	Saugatuck Township Fire District	Authority		335,383	437,279	101,896	76.7%	25,655	1,036,230	2.5%	NO
Alpena	Alpena	City		25,700,239	33,608,796	7,908,557	76.5%	722,318	11,655,565	6.2%	NO
Antrim	Elk Rapids	Village		1,727,272	2,384,163	656,891	72.5%	94,228	1,820,934	5.2%	NO
Arenac	Au Gres	City		1,535,851	2,257,476	721,625	68.0%	48,858	720,389	6.8%	NO
Arenac	Standish	City		1,627,910	2,677,773	1,049,863	60.8%	173,772	1,588,209	10.9%	NO
Arenac	Sterling	Village		304,785	208,767	-96,018	146.0%	0	249,606	0.0%	NO
Arenac	Sims- Whitney Utilities Authority	Authority		254,056	335,237	81,181	75.8%	13,993	2,883,527	0.5%	NO
Baraga	Baraga	Village		1,510,817	3,700,904	2,190,087	40.8%	156,679	632,651	24.8%	YES
Baraga	L'anse	Village		3,085,850	6,655,642	3,569,792	46.4%	250,787	1,893,226	13.3%	YES
Barry	Hastings	City		7,982,175	15,968,218	7,986,043	50.0%	567,651	5,827,849	9.7%	NO
Barry	Nashville	Village		429,833	407,048	-22,785	105.6%	12,130	752,950	1.6%	NO
Bay	Auburn	City		1,035,931	2,020,116	984,185	51.3%	83,661	1,178,440	7.1%	NO
Bay	Bay City	City	Bay City Police and Fire Retirement System	54,689,794	72,884,757	18,194,963	75.0%	1,521,054	29,824,637	20.5%	NO
Bay	Bay City	City	General Employees Retirement System-MERS	49,234,657	73,093,322	23,858,665	67.4%	4,598,968	29,824,637	20.5%	NO
Bay	Essexville	City		4,499,712	6,820,262	2,320,550	66.0%	260,893	2,337,041	11.2%	NO
Bay	Pinconning	City		1,284,294	2,319,768	1,035,474	55.4%	68,101	1,073,060	6.4%	NO
Bay	Bay Metropolitan Transportation Authority	Authority		9,537,193	17,330,619	7,793,426	55.0%	672,674	8,140,484	8.3%	YES
Benzie	Frankfort	City		1,742,258	3,496,957	1,754,699	49.8%	137,376	2,355,358	5.8%	NO
Benzie	Benzie Transportation Authority	Authority		805,451	730,941	-74,510	110.2%	17,894	1,838,271	1.0%	NO
Benzie	Benzie Shores District Library	Library		305,147	282,350	-22,797	108.1%	6,189	326,582	1.9%	NO
Berrien	Chikaming Township	Township		1,573,868	2,381,200	807,332	66.1%	65,632	2,020,050	3.3%	NO
Berrien	Coloma Charter Township	Township		1,419,377	2,328,866	909,489	61.0%	78,884	2,595,384	3.0%	NO
Berrien	Benton Harbor	City		9,917,959	26,400,392	16,482,433	37.6%	1,115,747	8,078,323	13.8%	YES
Berrien	Bridgman	City		1,298,291	1,839,690	541,399	70.6%	76,193	2,112,181	3.6%	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 <sup>1</sup>
Berrien	Buchanan	City		7,340,585	7,298,418	-42,167	100.6%	159,475	3,818,155	4.2%	NO
Berrien	Coloma	City		773,222	928,405	155,183	83.3%	15,563	1,145,004	1.4%	NO
Berrien	New Buffalo	City		1,964,311	2,565,283	600,972	76.6%	84,229	4,745,132	1.8%	NO
Berrien	St Joseph	City		66,144,316	65,125,082	-1,019,234	101.6%	893,357	13,288,797	6.7%	NO
Berrien	Berrien Springs	Village		1,456,538	1,570,383	113,845	92.8%	21,337	1,332,052	1.6%	NO
Berrien	Eau Claire	Village		182,945	534,421	351,476	34.2%	15,522	376,223	4.1%	NO
Berrien	Southwestern Michigan Community Ambulance Service	Authority		2,279,234	2,955,311	676,077	77.1%	89,427	2,949,401	3.0%	NO
Berrien	Buchanan District Library	Library		302,649	287,631	-15,018	105.2%	4,319	624,560	0.7%	NO
Branch	Bronson	City		1,299,193	2,232,253	933,060	58.2%	50,666	1,447,367	3.5%	NO
Branch	Coldwater	City		18,665,234	28,489,971	9,824,737	65.5%	919,584	12,925,380	7.1%	NO
Calhoun	Emmett Charter Township	Township		3,872,870	5,198,537	1,325,667	74.5%	97,716	4,155,750	2.4%	NO
Calhoun	Pennfield Charter Township	Township		1,886,853	2,775,733	888,880	68.0%	82,953	3,011,198	2.8%	NO
Calhoun	Battle Creek	City	City of Battle Creek Police and Fire Retirement System	138,509,334	176,579,083	38,069,749	78.4%	4,746,323	62,276,477	15.4%	NO
Calhoun	Battle Creek	City	Municipal Employees' Retirement System of Michigan	81,255,431	141,255,649	60,000,218	57.5%	4,865,316	62,276,477	15.4%	YES
Calhoun	Marshall	City		21,237,785	34,352,142	13,114,357	61.8%	815,277	7,465,578	10.9%	NO
Calhoun	Springfield	City		6,443,725	10,127,290	3,683,565	63.6%	218,062	3,809,173	5.7%	NO
Calhoun	Marshall Area Fire Fighters Ambulance Authority	Authority		863,433	845,695	-17,738	102.1%	24,926	2,030,288	1.2%	NO
Calhoun	Marshall District Library	Library		95,336	165,738	70,402	57.5%	14,700	1,049,614	1.4%	YES
Calhoun	Willard Public Library	Library		3,115,708	3,569,009	453,301	87.3%	110,988	6,042,355	1.8%	NO
Cass	Howard	Township		111,722	144,777	33,055	77.2%	5,997	881,176	0.7%	NO
Cass	Dowagiac	City		9,877,054	20,298,454	10,421,400	48.7%	801,290	4,606,684	17.4%	YES
Charlevoix	Boyne City	City		6,505,015	8,888,687	2,383,672	73.2%	252,664	6,508,633	3.9%	NO
Charlevoix	Charlevoix	City		8,264,805	13,333,864	5,069,059	62.0%	318,731	4,544,932	7.0%	NO
Charlevoix	East Jordan	City		3,222,269	4,921,457	1,699,188	65.5%	129,081	2,076,328	6.2%	NO
Charlevoix	Boyne City Housing Commission	Authority		655,789	1,126,292	470,503	58.2%	29,552	680,558	4.3%	YES
Cheboygan	Tuscarora	Township		1,519,447	2,282,831	763,384	66.6%	86,165	1,908,789	4.5%	NO
Cheboygan	Cheboygan	City		6,366,289	10,434,677	4,068,388	61.0%	284,658	3,375,855	8.4%	NO
Cheboygan	Mackinaw City	Village		915,176	1,115,766	200,590	82.0%	27,936	2,594,164	1.1%	NO
Chippewa	Drummond Island	Township		165,539	205,774	40,235	80.5%	9,126	1,044,022	0.9%	NO
Chippewa	Sault Ste Marie	City	City of Sault Ste Marie Firemen and Policemen Retirement System	14,343,657	28,367,680	14,024,023	50.6%	1,369,975	15,181,049	12.7%	YES
Chippewa	Sault Ste Marie	City	MERS	19,856,088	29,833,182	9,977,094	66.6%	553,169	15,181,049	12.7%	NO
Chippewa	Detour Village	Village		183,099	482,622	299,523	37.9%	29,960	582,184	5.2%	NO
Chippewa	Sault Ste Marie City Edc	Authority		166,792	250,600	83,808	66.6%	4,647	197,025	2.4%	NO
Chippewa	Sault Ste Marie City Housing Commission	Authority		1,902,630	2,045,853	143,223	93.0%	24,426	2,107,125	1.2%	NO
Clare	Clare	City		5,133,579	8,633,270	3,499,691	59.5%	246,242	3,829,166	6.4%	NO
Clare	Harrison District Library	Library		157,487	252,696	95,209	62.3%	8,293	298,123	2.8%	NO
Clinton	Dewitt	City		2,479,768	5,126,008	2,646,240	48.4%	198,528	3,426,919	5.8%	NO

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Clinton	St Johns	City		8,029,317	17,584,767	9,555,450	45.7%	762,754	6,429,394	11.9%	YES
Clinton	Westphalia	Village		435,003	598,832	163,829	72.6%	14,844	532,292	2.8%	NO
Crawford	Grayling	City		2,276,930	4,003,525	1,726,595	56.9%	179,580	3,260,341	5.5%	NO
Crawford	Crawford County Transportation Authority	Authority		4,021,837	5,634,138	1,612,301	71.4%	109,022	1,553,170	7.0%	NO
Delta	Escanaba	City	Act 345	28,608,175	34,276,632	5,668,457	83.5%	1,134,353	11,862,536	20.8%	NO
Delta	Escanaba	City	MERS	19,677,756	35,812,342	16,134,586	55.0%	1,332,991	11,862,536	20.8%	YES
Delta	Gladstone	City		6,015,667	13,189,003	7,173,336	45.6%	721,620	4,193,365	17.2%	YES
Dickinson	Iron Mountain	City	P&F PENSION (PA 345)	10,481,877	16,597,624	6,115,747	63.2%	632,912	7,672,814	14.3%	NO
Dickinson	Iron Mountain	City	MERS	4,754,795	12,468,657	7,713,862	38.1%	467,151	7,672,814	14.3%	YES
Dickinson	Kingsford	City	City of Kingsford Police and Firemen Retirement System	17,734,052	17,211,977	-522,075	103.0%	415,442	4,654,082	13.1%	NO
Dickinson	Kingsford	City	Municipal Employees Retirement System	5,292,471	8,414,436	3,121,965	62.9%	192,851	4,654,082	13.1%	NO
Dickinson	Norway	City		8,356,885	19,809,486	11,452,601	42.2%	687,116	3,752,293	18.3%	YES
Dickinson	Iron Mountain- Kingsford Joint Sewage Authority	Authority		842,203	1,360,658	518,455	61.9%	37,069	1,019,652	3.6%	NO
Eaton	Charlotte	City		12,243,499	21,747,435	9,503,936	56.3%	604,246	6,308,536	9.6%	NO
Eaton	Eaton Rapids	City		8,538,127	14,544,381	6,006,254	58.7%	424,370	3,585,598	11.8%	YES
Eaton	Grand Ledge	City		1,858,341	3,225,633	1,367,292	57.6%	90,446	4,818,251	1.9%	NO
Eaton	Pottersville	City		662,348	948,270	285,922	69.9%	46,903	1,461,731	3.2%	NO
Eaton	Dimondale	Village		644,134	849,891	205,757	75.8%	16,848	694,421	2.4%	NO
Eaton	Grand Ledge Area Emergency Services Authority	Authority		1,345,385	1,561,417	216,032	86.2%	52,881	1,802,127	2.9%	NO
Eaton	Charlotte Community Library	Library		381,410	770,927	389,517	49.5%	38,880	526,015	7.4%	YES
Eaton	Grand Ledge Area District Library	Library		17,793	19,418	1,625	91.6%	4,391	734,050	0.6%	NO
Emmet	Pellston	Village		343,213	475,576	132,363	72.2%	7,697	421,137	1.8%	NO
Genesee	Davison	Township		10,181,301	14,228,186	4,046,885	71.6%	351,609	6,710,178	0.0%	NO
Genesee	Flushing Charter	Township		3,462,116	5,619,532	2,157,416	61.6%	201,487	2,414,777	8.3%	NO
Genesee	Mount Morris Charter Township	Township		18,052,065	35,075,191	17,023,126	51.5%	1,259,724	7,795,032	16.2%	YES
Genesee	Richfield	Township		2,708,600	4,930,603	2,222,003	54.9%	123,240	2,485,829	5.0%	NO
Genesee	Burton	City		21,777,985	52,671,403	30,893,418	41.4%	2,248,097	17,100,112	13.2%	YES
Genesee	Clio	City		1,284,282	1,738,781	454,499	73.9%	61,719	1,643,329	3.8%	NO
Genesee	Davison	City	City of Davison	6,064,952	12,163,907	6,098,955	49.9%	472,201	3,334,509	16.1%	YES
Genesee	Davison	City	City of Davison Non-Union Pension Plan	1,100,496	1,248,286	147,790	88.2%	64,484	3,334,509	16.1%	NO
Genesee	Fenton	City		10,088,701	16,755,322	6,666,621	60.2%	572,230	8,706,842	6.6%	NO
Genesee	Flint	City		203,099,493	548,844,656	345,745,163	37.0%	17,325,673	86,855,728	20.0%	YES
Genesee	Flushing	City		9,496,483	19,830,798	10,334,315	47.9%	1,104,835	5,206,461	21.2%	YES
Genesee	Grand Blanc	City		13,638,630	14,156,263	517,633	96.3%	196,616	5,143,447	3.8%	NO
Genesee	Montrose	City		505,299	1,057,953	552,654	47.8%	48,859	1,017,458	4.8%	NO
Genesee	Mt Morris	City		5,300,571	7,207,520	1,906,949	73.5%	80,899	1,852,689	4.4%	NO
Genesee	Swartz Creek	City		7,485,780	8,577,606	1,091,826	87.3%	94,061	4,066,560	2.3%	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 <sup>1</sup>
Genesee	Otisville	Village		831,982	1,202,962	370,980	69.2%	39,064	541,858	7.2%	NO
Genesee	Beecher Metropolitan District	Authority		4,341,046	6,479,743	2,138,697	67.0%	211,542	3,852,677	5.5%	NO
Genesee	Davison Richfield Senior Citizens Authority	Authority		158,565	300,712	142,147	52.7%	10,743	215,323	5.0%	YES
Genesee	Flint Public Library	Library		1,612,264	1,455,320	-156,944	110.8%	9,746	4,280,046	0.2%	NO
Gladwin	Gladwin	City		1,339,516	1,587,883	248,367	84.4%	56,290	2,224,160	2.5%	NO
Gladwin	Council On Aging From Clare And Gladwin Counties	Authority		2,738,336	3,808,762	1,070,426	71.9%	80,058	853,292	9.4%	NO
Gladwin	Gladwin Housing Dev Corp Section 8 Housing Program	Authority		2,738,336	3,808,762	1,070,426	71.9%	80,058	458,065	17.5%	NO
Gogebic	Marenisco	Township		332,786	454,791	122,005	73.2%	16,768	776,265	2.2%	NO
Gogebic	Bessemer	City		1,611,823	2,513,085	901,262	64.1%	107,243	1,874,450	5.7%	NO
Gogebic	Ironwood	City		8,876,970	18,469,060	9,592,090	48.1%	980,646	4,642,053	21.1%	YES
Gogebic	Gogebic- Iron Wastewater Authority	Authority		2,057,408	3,050,744	993,336	67.4%	74,513	2,439,125	3.1%	NO
Grand Traverse	Traverse City	City	Act 345 Retirement System	28,784,416	43,550,395	14,765,979	66.1%	1,803,930	22,823,560	13.0%	NO
Grand Traverse	Traverse City	City	MERS Pension Plan	23,025,579	38,064,373	15,038,794	60.5%	1,153,788	22,823,560	13.0%	NO
Grand Traverse	Bay Area Transportation Authority	Authority		5,693,504	5,899,157	205,653	96.5%	234,317	8,436,490	2.8%	NO
Grand Traverse	Traverse City Light & Power	Authority		16,498,454	29,463,198	12,964,744	56.0%	944,388	35,372,568	2.7%	YES
Gratiot	Alma	City		16,861,571	22,454,433	5,592,862	75.1%	456,069	6,130,882	7.4%	NO
Gratiot	Ithaca	City		2,519,831	4,575,078	2,055,247	55.1%	149,790	2,537,568	5.9%	NO
Gratiot	St Louis	City		5,690,522	7,698,125	2,007,603	73.9%	320,220	2,703,603	11.8%	NO
Gratiot	Breckenridge	Village		913,094	2,367,775	1,454,681	38.6%	80,794	1,140,640	7.1%	NO
Gratiot	Perrinton	Village		92,911	91,338	-1,573	101.7%	2,977	262,545	1.1%	NO
Gratiot	St Louis City Housing Commission	Authority		858,194	1,010,774	152,580	84.9%	17,940	1,170,548	1.5%	NO
Hillsdale	Hillsdale	City		18,273,259	23,029,773	4,756,514	79.4%	353,776	6,132,817	5.8%	NO
Hillsdale	Litchfield	City		1,197,865	1,864,159	666,294	64.3%	68,328	1,212,450	5.6%	NO
Hillsdale	Reading	City		353,497	428,757	75,260	82.5%	7,739	473,074	1.6%	NO
Hillsdale	Michigan South Central Power Agency	Authority		12,646,702	13,415,538	768,836	94.3%	368,496	46,570,330	0.8%	NO
Hillsdale	Hillsdale City Housing Commission	Authority		206,696	193,892	-12,804	106.6%	3,345	324,129	1.0%	NO
Houghton	Hancock	City		2,497,079	4,017,435	1,520,356	62.2%	113,009	7,312,076	1.6%	NO
Houghton	Houghton	City		3,520,598	4,301,326	780,728	81.9%	162,513	5,083,202	3.2%	NO
Houghton	Lake Linden	Village		630,912	1,255,082	624,170	50.3%	67,620	741,278	9.1%	NO
Houghton	Laurium	Village		1,372,528	2,472,350	1,099,822	55.5%	97,127	1,552,762	6.3%	NO
Huron	Bad Axe	City		4,368,279	7,877,814	3,509,535	55.5%	218,774	2,588,083	8.5%	NO
Huron	Caseville	City		1,981,756	2,724,212	742,456	72.8%	82,564	1,285,123	6.4%	NO
Huron	Harbor Beach	City		5,573,677	7,974,623	2,400,946	69.9%	115,180	2,713,819	4.2%	NO
Huron	Elkton	Village		525,951	593,573	67,622	88.6%	51,336	981,881	5.2%	NO
Huron	Kinde	Village		242,968	242,292	-676	100.3%	8,426	344,483	2.5%	NO
Huron	Pigeon	Village		688,979	1,156,649	467,670	59.6%	36,216	1,272,129	2.9%	NO



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Huron	Port Austin	Village		538,398	675,958	137,560	79.7%	11,442	672,203	1.7%	NO
Huron	Sebewaing	Village		6,676,849	7,669,227	992,378	87.1%	96,897	1,331,824	7.3%	NO
Huron	Ubley	Village		636,725	949,978	313,253	67.0%	17,049	806,641	2.1%	NO
Huron	Bad Axe Area District Library	Library		108,328	135,545	27,217	79.9%	4,875	255,498	1.9%	NO
Ingham	Leslie	Township		366,850	449,011	82,161	81.7%	17,868	435,038	4.1%	NO
Ingham	Vevay	Township		333,995	635,044	301,049	52.6%	39,302	647,088	6.1%	NO
Ingham	East Lansing	City		89,397,475	178,803,545	89,406,070	50.0%	6,367,446	46,629,753	13.7%	YES
Ingham	Lansing	City	Employee Retirement System	169,965,440	307,450,034	137,484,594	55.3%	10,246,872	153,167,115	14.2%	YES
Ingham	Lansing	City	Police and Fire Retirement System	288,441,203	429,670,098	141,228,895	67.1%	11,521,768	153,167,115	14.2%	NO
Ingham	Leslie	City		1,305,815	1,913,476	607,661	68.2%	50,878	1,634,885	3.1%	NO
Ingham	Mason	City		11,764,426	18,768,300	7,003,874	62.7%	459,148	6,839,837	6.7%	NO
Ingham	Williamston	City		3,119,101	4,826,548	1,707,447	64.6%	152,459	2,504,272	6.1%	NO
Ingham	Stockbridge	Village		621,519	1,043,604	422,085	59.6%	37,482	700,256	5.4%	NO
Ingham	Capital Region Airport Authority	Authority		12,464,098	17,050,396	4,586,298	73.1%	513,865	19,029,621	2.7%	NO
Ingham	East Lansing- Meridian Water & Sewer Authority	Authority		2,929,107	3,671,047	741,940	79.8%	98,400	4,281,821	2.3%	NO
Ingham	Lansing City Board Of Water & Light	Authority		65,923,813	56,894,658	-9,029,155	115.9%	0	372,823,261	0.0%	NO
Ionia	Belding	City		1,173,784	2,358,608	1,184,824	49.8%	72,060	4,141,353	1.7%	NO
Ionia	Ionia	City		9,929,353	21,618,661	11,689,308	45.9%	865,744	6,738,507	12.9%	YES
Ionia	Portland	City		8,248,863	13,686,785	5,437,922	60.3%	512,810	4,808,706	10.7%	NO
Ionia	Lake Odessa	Village		334,655	325,128	-9,527	102.9%	12,353	1,191,890	1.0%	NO
Ionia	Lyons	Village		180,734	191,934	11,200	94.2%	4,379	340,739	1.3%	NO
Ionia	Muir	Village		260,623	347,979	87,356	74.9%	11,604	518,009	2.2%	NO
Ionia	Pewamo	Village		247,406	343,737	96,331	72.0%	9,641	293,952	3.3%	NO
Ionia	Saranac Village Housing Commission	Authority		457,788	808,946	351,158	56.6%	24,271	1,142,571	2.1%	YES
Ionia	Ionia Community Library	Library		422,032	657,425	235,393	64.2%	27,696	556,549	5.0%	NO
Iosco	Tawas Police Authority	Authority		629,637	1,157,930	528,293	54.4%	25,127	518,670	4.8%	YES
Iosco	Oscoda- Wurtsmith Airport Authority	Authority		310,484	411,134	100,650	75.5%	13,667	1,539,488	0.9%	NO
Iron	Bates	Township		130,202	299,265	169,063	43.5%	12,732	433,295	2.9%	NO
Iron	Stambaugh	Township		90,742	157,003	66,261	57.8%	4,688	474,403	1.0%	NO
Iron	Caspian	City		607,308	1,297,520	690,212	46.8%	55,932	788,102	7.1%	NO
Iron	Crystal Falls	City		5,202,137	9,220,492	4,018,355	56.4%	374,566	1,438,452	26.0%	YES
Iron	Gaastra	City		198,314	318,956	120,642	62.2%	9,055	356,078	2.5%	NO
Iron	Iron River	City		5,510,291	9,787,578	4,277,287	56.3%	257,720	2,707,542	9.5%	NO
Iron	West Iron County Sewer Authority	Authority		554,999	1,155,854	600,855	48.0%	50,328	806,159	6.2%	YES
Isabella	Shepherd	Village		515,960	594,266	78,306	86.8%	9,615	836,952	1.2%	NO
Jackson	Leoni	Township		4,074,440	6,123,327	2,048,887	66.5%	131,921	2,621,010	5.0%	NO
Jackson	Summit	Township		8,305,500	14,411,362	6,105,862	57.6%	516,076	4,242,568	12.2%	YES
Jackson	Jackson	City	Employees Retirement System	39,184,812	48,905,447	9,720,635	80.1%	933,208	44,412,412	12.6%	NO
Jackson	Jackson	City	Policemen's & Firemens' Pension	3,273,277	7,549,654	4,276,377	43.4%	565,463	44,412,412	12.6%	YES

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Jackson	Jackson	City	Act 345 Policemen and Firemen Retirement System	39,599,297	74,506,757	34,907,460	53.2%	4,098,288	44,412,412	12.6%	YES
Jackson	Brooklyn	Village		752,344	1,152,910	400,566	65.3%	43,892	982,128	4.5%	NO
Jackson	Jackson City Transportation Authority	Authority		6,068,314	8,031,968	1,963,654	75.6%	162,673	4,646,548	3.5%	NO
Kalamazoo	Parchment	City		2,019,099	3,448,581	1,429,482	58.6%	47,447	1,579,062	3.0%	NO
Kalamazoo	Portage	City		2,263,161	2,370,135	106,974	95.5%	40,258	39,140,599	0.1%	NO
Kalamazoo	Vicksburg	Village		1,853,576	2,851,050	997,474	65.0%	100,613	1,977,497	5.1%	NO
Kalamazoo	Kalamazoo Public Library	Library		6,344,522	7,705,824	1,361,302	82.3%	376,552	12,785,665	3.0%	NO
Kalamazoo	Vicksburg District Library	Library		73,823	128,802	54,979	57.3%	6,248	626,937	1.0%	YES
Kalkaska	Clearwater	Township		96,134	126,747	30,613	75.9%	4,046	694,180	0.6%	NO
Kalkaska	Kalkaska	Village		2,633,663	5,437,684	2,804,021	48.4%	179,714	1,866,681	9.6%	NO
Kalkaska	Kalkaska Public Transit Authority	Authority		1,807,375	2,117,632	310,257	85.4%	44,996	924,506	4.9%	NO
Kent	Kent County Road Commission	Road Commission		57,664	172,820	115,156	33.4%	49,380	62,012,637	0.1%	YES
Kent	Cedar Springs	City		2,601,824	3,315,506	713,682	78.5%	35,940	3,287,039	1.1%	NO
Kent	East Grand Rapids	City		8,735,603	18,354,787	9,619,184	47.6%	1,042,416	13,998,473	7.5%	NO
Kent	Grand Rapids	City	Police & Fire Retirement System	383,172,939	481,925,023	98,752,084	79.5%	8,861,774	218,902,989	8.7%	NO
Kent	Grand Rapids	City	General Retirement System	390,189,761	510,324,266	120,134,505	76.5%	10,237,538	218,902,989	8.7%	NO
Kent	Lowell	City		8,745,794	14,223,997	5,478,203	61.5%	336,384	3,192,363	10.5%	NO
Kent	Rockford	City		5,507,197	8,776,310	3,269,113	62.8%	289,808	4,105,621	7.1%	NO
Kent	Walker	City		12,924,111	22,688,373	9,764,262	57.0%	1,267,788	22,066,406	5.8%	NO
Kent	Wyoming	City		166,842,165	188,929,725	22,087,560	88.3%	4,924,584	46,618,811	10.6%	NO
Kent	Grand Rapids City Housing Commission	Authority		1,458,767	2,281,968	823,201	63.9%	123,996	29,601,694	0.4%	NO
Lapeer	Metamora	Township		999,662	1,188,211	188,549	84.1%	30,438	1,357,868	2.2%	NO
Lapeer	Imlay City	City		5,230,295	8,278,308	3,048,013	63.2%	246,338	3,522,291	7.0%	NO
Lapeer	Lapeer	City		17,727,446	26,812,037	9,084,591	66.1%	833,666	14,117,899	5.9%	NO
Lapeer	Almont	Village		2,078,666	2,743,173	664,507	75.8%	80,204	2,283,669	3.5%	NO
Lapeer	Columbiaville	Village		366,799	488,222	121,423	75.1%	9,521	678,234	1.4%	NO
Lapeer	Dryden	Village		308,898	406,557	97,659	76.0%	4,548	496,451	0.9%	NO
Lenawee	Adrian	City		39,177,107	61,024,502	21,847,395	64.2%	1,783,319	17,337,066	10.3%	NO
Lenawee	Tecumseh	City		21,707,185	25,868,397	4,161,212	83.9%	495,685	7,428,974	6.7%	NO
Lenawee	Clinton	Village		5,118,857	5,499,344	380,487	93.1%	6,130	1,552,735	0.4%	NO
Lenawee	Deerfield	Village		1,007,147	1,520,665	513,518	66.2%	24,703	408,766	6.0%	NO
Lenawee	Addison Fire Dept And Emergency Medical Service	Authority		279,406	318,608	39,202	87.7%	10,620	1,136,558	0.9%	NO
Livingston	Brighton Charter	Township		1,729,684	1,942,612	212,928	89.0%	9,179	4,727,924	0.2%	NO
Livingston	Genoa Charter	Township		296,479	380,798	84,319	77.9%	22,062	8,485,731	0.3%	NO
Livingston	Green Oak	Township		4,816,340	8,050,853	3,234,513	59.8%	262,330	9,741,377	2.7%	NO
Livingston	Hamburg	Township		3,184,069	4,790,368	1,606,299	66.5%	157,281	9,552,700	1.7%	NO
Livingston	Oceola	Township		1,134,380	1,282,907	148,527	88.4%	23,447	3,974,965	0.6%	NO
Livingston	Brighton	City		13,320,253	22,159,574	8,839,321	60.1%	576,133	9,137,468	6.3%	NO
Livingston	Howell	City		13,663,084	24,376,021	10,712,937	56.1%	843,252	8,328,618	10.1%	YES
Livingston	Fowlerville	Village		2,976,632	3,758,130	781,498	79.2%	42,121	2,437,363	1.7%	NO
Livingston	Pinckney	Village		2,405,899	2,873,565	467,666	83.7%	79,836	1,723,856	4.6%	NO

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Livingston	Brighton Area Fire Authority	Authority		431,638	457,453	25,815	94.4%	7,632	4,026,643	0.2%	NO
Livingston	Howell Area Fire Authority	Authority		1,254,090	1,352,746	98,656	92.7%	37,213	2,557,779	1.5%	NO
Livingston	Hartland Deerfield Fire Authority	Authority		638,735	731,934	93,199	87.3%	36,632	1,553,738	2.4%	NO
Livingston	Fowlerville District Library	Library		433,555	496,207	62,652	87.4%	14,213	857,075	1.7%	NO
Livingston	Howell Carnegie District Library	Library		1,367,614	1,500,342	132,728	91.2%	44,140	2,746,132	1.6%	NO
Mackinac	Mackinac County Housing Commission	Authority		356,477	422,113	65,636	84.5%	15,391	262,237	5.9%	NO
Macomb	Clinton Charter	Township	Clinton Township Fire and Police Retirement System	117,203,154	162,002,648	44,799,494	72.4%	3,611,452	57,250,431	9.7%	NO
Macomb	Clinton Charter	Township	MERS	42,464,285	72,753,118	30,288,833	58.4%	1,959,949	57,250,431	9.7%	NO
Macomb	Macomb	Township		2,799,375	3,342,047	542,672	83.8%	236,000	25,602,463	0.9%	NO
Macomb	Center Line	City	City of Center Line Police and Fire Retirement System	11,950,967	18,532,982	6,582,015	64.5%	759,728	10,069,798	10.3%	NO
Macomb	Center Line	City	MERS	3,870,553	8,207,135	4,336,582	47.2%	273,151	10,069,798	10.3%	YES
Macomb	Eastpointe	City		40,193,729	83,769,745	43,576,016	48.0%	3,341,277	29,178,945	11.5%	YES
Macomb	Fraser	City		28,741,299	57,749,685	29,008,386	49.8%	2,140,225	18,162,760	11.8%	YES
Macomb	Mount Clemens	City		61,950,099	59,884,124	-2,065,975	103.5%	386,887	12,274,364	3.2%	NO
Macomb	New Baltimore	City		13,094,239	16,201,705	3,107,466	80.8%	302,807	8,462,542	3.6%	NO
Macomb	Roseville	City		137,318,575	194,236,076	56,917,501	70.7%	5,107,000	41,760,095	12.2%	NO
Macomb	St Clair Shores	City	City of St. Clair Shores General Employees Retirement System	39,096,042	65,928,071	26,832,029	59.3%	2,554,204	51,603,156	15.7%	YES
Macomb	St Clair Shores	City	City of St. Clair Shores Police and Fire Retirement System	102,735,561	163,603,344	60,867,783	62.8%	5,519,497	51,603,156	15.7%	NO
Macomb	Sterling Heights	City	GERS	110,237,923	141,973,242	31,735,319	77.7%	2,648,960	116,144,128	9.2%	NO
Macomb	Sterling Heights	City	PFRS	201,782,196	309,385,005	107,602,809	65.2%	7,994,747	116,144,128	9.2%	NO
Macomb	Utica	City	Police and Fire	8,235,425	12,139,098	3,903,673	67.8%	263,025	6,205,944	7.0%	NO
Macomb	Utica	City	MERS - General employees	3,362,261	5,525,116	2,162,855	60.9%	170,206	6,205,944	7.0%	NO
Macomb	Warren	City	CITY OF WARREN EMPLOYEES RETIREMENT SYSTEM	117,981,347	186,209,023	68,227,676	63.4%	9,075,977	157,213,369	12.4%	NO
Macomb	Warren	City	CITY OF WARREN POLICEMEN AND FIREMEN RETIREMENT SYSTEM	280,400,662	456,883,017	176,482,355	61.4%	10,357,456	157,213,369	12.4%	NO
Macomb	Romeo	Village		4,894,580	8,044,411	3,149,831	60.8%	284,428	3,910,373	7.3%	NO
Macomb	Southeast Macomb Sanitary District	Authority		3,086,812	3,272,499	185,687	94.3%	141,546	22,857,417	0.6%	NO
Macomb	Eastpointe City Housing Commission	Authority		847,633	1,093,826	246,193	77.5%	34,051	2,087,098	1.6%	NO
Macomb	Romeo District Library	Library		2,718,070	3,346,281	628,211	81.2%	55,992	2,177,997	2.6%	NO
Manistee	Manistee	City		15,007,763	18,967,414	3,959,651	79.1%	284,796	8,367,099	3.4%	NO
Manistee	Manistee County Medical Care Facility	Authority		13,974,238	19,953,741	5,979,503	70.0%	516,378	9,840,124	5.3%	NO
Marquette	Forsyth	Township		3,619,731	6,898,552	3,278,821	52.5%	279,021	3,489,337	8.0%	NO
Marquette	Ishpeming	Township		1,507,221	1,748,121	240,900	86.2%	283,320	1,274,098	22.2%	NO
Marquette	Negaunee	Township		565,395	616,390	50,995	91.7%	121,302	1,282,018	9.5%	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 <sup>1</sup>
Marquette	Marquette Co Solid Waste Management Authority	Authority		2,560,760	2,658,790	98,030	96.3%	298,251	3,641,072	8.2%	NO
Marquette	Pathways	Authority		24,843,169	53,613,818	28,770,649	46.3%	2,267,622	35,924,516	6.3%	YES
Marquette	Marquette City Board Of Light And Power	Authority		23,591,091	41,361,190	17,770,099	57.0%	1,764,280	48,675,549	3.6%	YES
Mecosta	Big Rapids	City	Act 345 Plan - Police and Fire	4,872,302	6,860,175	1,987,873	71.0%	507,614	10,031,819	12.6%	NO
Mecosta	Big Rapids	City	MERS	9,094,175	14,978,608	5,884,433	60.7%	758,703	10,031,819	12.6%	NO
Mecosta	Big Rapids City Housing Commission	Authority		1,659,405	2,222,320	562,915	74.7%	46,008	2,369,522	1.9%	NO
Menominee	Menominee	City	MICHIGAN MUNICIPAL EMPLOYEES RETIREMENT SYSTEM	6,947,748	9,325,008	2,377,260	74.5%	229,664	9,613,132	8.6%	NO
Menominee	Menominee	City	Police and Fire Retirement System	10,382,459	17,202,155	6,819,696	60.4%	599,595	9,613,132	8.6%	NO
Menominee	Stephenson	City		361,458	641,206	279,748	56.4%	29,004	423,258	6.9%	NO
Menominee	Menominee City Housing Commission	Authority		758,273	1,017,725	259,452	74.5%	122,706	1,138,246	10.8%	NO
Midland	Coleman	City		1,761,805	2,784,719	1,022,914	63.3%	77,268	1,015,535	7.6%	NO
Midland	Midland	City	City of Midland Police and Fire Fighter Retirement System	62,397,197	85,840,652	23,443,455	72.7%	2,575,684	64,446,539	13.2%	NO
Midland	Midland	City	Municipal Employees' Retirement System of Michigan	77,290,283	141,414,757	64,124,474	54.7%	5,950,113	64,446,539	13.2%	YES
Monroe	Ash	Township		419,598	837,993	418,395	50.1%	45,422	1,125,865	4.0%	NO
Monroe	Petersburg	City		520,527	492,006	-28,521	105.8%	27,317	836,829	3.3%	NO
Monroe	Carleton	Village		930,133	1,328,120	397,987	70.0%	26,121	1,056,078	2.5%	NO
Monroe	Dundee	Village		2,342,009	4,000,782	1,658,773	58.5%	75,572	3,265,887	2.3%	NO
Montcalm	Carson City	City		293,194	422,175	128,981	69.5%	30,769	1,294,802	2.4%	NO
Montcalm	Greenville	City		4,411,434	6,247,428	1,835,994	70.6%	63,297	9,478,233	0.7%	NO
Montcalm	Stanton	City		100,551	54,040	-46,511	186.1%	0	758,664	0.0%	NO
Montcalm	Howard City	Village		638,202	832,042	193,840	76.7%	32,732	1,242,819	2.6%	NO
Muskegon	Montague	City		3,930,386	6,002,522	2,072,136	65.5%	154,871	2,613,186	5.9%	NO
Muskegon	Muskegon	City		84,417,960	108,324,914	23,906,954	77.9%	1,897,158	35,334,049	5.4%	NO
Muskegon	Norton Shores	City		21,243,536	45,372,303	24,128,767	46.8%	1,793,736	17,366,218	10.3%	YES
Muskegon	Whitehall	City		4,201,778	6,006,828	1,805,050	70.0%	168,861	2,913,206	5.8%	NO
Muskegon	Muskegon Housing Commission	Authority		750,092	1,334,758	584,666	56.2%	30,612	2,615,238	1.2%	YES
Muskegon	Hackley Public Library	Library		223,109	312,318	89,209	71.4%	22,375	2,211,411	1.0%	NO
Newaygo	Fremont	City		7,122,542	12,518,581	5,396,039	56.9%	450,358	4,121,811	10.9%	YES
Newaygo	White Cloud	City		567,941	995,709	427,768	57.0%	49,988	781,311	6.4%	NO
Newaygo	White Cloud/Sherman Utilities Authority	Authority		270,859	368,072	97,213	73.6%	16,155	555,693	2.9%	NO
Newaygo	White Cloud Community Library	Library		389,110	469,458	80,348	82.9%	9,321	359,589	2.6%	NO
Oakland	Bloomfield Charter	Township		209,875,152	215,308,703	5,433,551	97.5%	0	55,327,842	0.0%	NO
Oakland	Groveland	Township		1,762,533	1,753,004	-9,529	100.5%	12,509	2,535,907	0.5%	NO
Oakland	Berkley	City	General Employees' Defined Benefit Pension Plan	11,414,846	20,915,484	9,500,638	54.6%	528,385	14,203,634	8.7%	NO
Oakland	Berkley	City	Public Safety Pension System	18,505,881	23,489,258	4,983,377	78.8%	713,669	14,203,634	8.7%	NO
Oakland	Birmingham	City		100,033,792	115,193,852	15,160,060	86.8%	1,863,849	37,084,921	5.0%	NO

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Oakland	Bloomfield Hills	City		29,503,008	35,699,755	6,196,747	82.6%	269,316	10,977,741	2.5%	NO
Oakland	Clawson	City	Clawson Fire Department Defined Benefit Plan	3,548,204	3,685,493	137,289	96.3%	73,000	11,859,217	13.2%	NO
Oakland	Clawson	City	MERS	9,975,949	24,393,064	14,417,115	40.9%	1,493,316	11,859,217	13.2%	YES
Oakland	Farmington	City		19,326,489	24,872,667	5,546,178	77.7%	545,225	10,067,693	5.4%	NO
Oakland	Farmington Hills	City		149,579,950	188,838,977	39,259,027	79.2%	4,710,485	84,244,215	5.6%	NO
Oakland	Ferndale	City	City of Ferndale Policemen and Firemen Retirement System	43,527,485	46,672,054	3,144,569	93.3%	383,765	26,823,045	1.4%	NO
Oakland	Ferndale	City	City of Ferndale Employees Retirement System	19,934,028	7,890,351	-12,043,677	252.6%	0	26,823,045	1.4%	NO
Oakland	Hazel Park	City		31,488,429	64,640,242	33,151,813	48.7%	2,106,236	19,099,285	11.0%	YES
Oakland	Huntington Woods	City		13,733,138	24,118,999	10,385,861	56.9%	1,169,604	11,088,118	10.6%	YES
Oakland	Keego Harbor	City		2,161,482	4,409,152	2,247,670	49.0%	108,384	2,321,020	4.7%	NO
Oakland	Lathrup Village	City		6,358,020	8,289,132	1,931,112	76.7%	88,140	4,277,753	2.1%	NO
Oakland	Madison Heights	City	Madison Heights Police and Fire 345 Plan Pension System	42,364,918	78,198,411	35,833,493	54.2%	2,473,171	31,789,005	11.5%	YES
Oakland	Madison Heights	City	Madison Heights General Employees - MERS System	39,446,823	39,563,402	116,579	99.7%	1,175,689	31,789,005	11.5%	NO
Oakland	Novi	City		59,427,850	97,108,697	37,680,847	61.2%	3,137,158	53,630,017	5.9%	NO
Oakland	Oak Park	City	Public Safety Employees' Retirement System	40,470,218	71,651,880	31,181,662	56.5%	2,314,911	30,019,441	11.9%	YES
Oakland	Oak Park	City	Employees' Retirement System	19,305,654	40,735,745	21,430,091	47.4%	1,256,953	30,019,441	11.9%	YES
Oakland	Orchard Lake Village	City		3,976,477	5,831,079	1,854,602	68.2%	337,942	3,743,705	9.0%	NO
Oakland	Pleasant Ridge	City		2,998,723	5,936,043	2,937,320	50.5%	255,997	4,604,403	5.6%	NO
Oakland	Pontiac	City	Police and Fire Retirement System	223,057,297	250,798,054	27,740,757	88.9%	2,041,923	49,613,970	4.1%	NO
Oakland	Pontiac	City	General Employees' Retirement System	466,152,032	264,641,819	-201,510,213	176.1%	0	49,613,970	4.1%	NO
Oakland	Rochester	City		13,848,737	21,751,481	7,902,744	63.7%	641,904	13,980,304	4.6%	NO
Oakland	Royal Oak	City		154,970,885	216,591,581	61,620,696	71.6%	7,178,082	77,412,606	9.3%	NO
Oakland	Southfield	City	Southfield Employees Retirement System	104,809,803	152,159,455	47,349,652	68.9%	2,866,029	105,659,035	8.1%	NO
Oakland	Southfield	City	Southfield Fire and Police Retirement System	188,041,031	253,346,417	65,305,386	74.2%	5,664,576	105,659,035	8.1%	NO
Oakland	South Lyon	City		10,015,205	15,147,424	5,132,219	66.1%	470,446	6,554,745	7.2%	NO
Oakland	Sylvan Lake	City		1,871,277	2,899,361	1,028,084	64.5%	67,812	2,635,735	2.6%	NO
Oakland	Walled Lake	City		4,163,212	14,166,917	10,003,705	29.4%	512,898	5,689,591	9.0%	NO
Oakland	Wixom	City		17,741,479	32,715,698	14,974,219	54.2%	1,039,531	15,912,216	6.5%	NO
Oakland	Beverly Hills	Village		20,818,082	24,583,791	3,765,709	84.7%	393,492	9,853,366	4.0%	NO
Oakland	Bingham Farms	Village		233,885	302,511	68,626	77.3%	11,477	1,972,047	0.6%	NO
Oakland	Franklin	Village		3,982,666	7,368,805	3,386,139	54.1%	221,903	3,689,507	6.0%	NO
Oakland	Holly	Village		6,858,874	13,924,151	7,065,277	49.3%	459,643	3,742,925	12.3%	YES
Oakland	Lake Orion	Village		2,588,396	3,885,315	1,296,919	66.6%	115,236	2,304,715	5.0%	NO
Oakland	Milford	Village		10,466,738	13,921,376	3,454,638	75.2%	435,754	7,402,323	5.9%	NO
Oakland	Oxford	Village		1,987,110	3,298,942	1,311,832	60.2%	125,964	2,187,825	5.8%	NO
Oakland	Wolverine Lake	Village		1,782,656	3,210,191	1,427,535	55.5%	55,678	2,781,410	2.0%	NO
Oakland	Southeastern Oakland County Water Authority	Authority		5,026,217	6,368,170	1,341,953	78.9%	128,137	27,134,589	0.5%	NO

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Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	MERS Salaried	2,513,109	3,184,086	670,977	78.9%	64,069	22,965,006	1.0%	NO
Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	MERS Union	3,411,780	5,630,520	2,218,740	60.6%	173,006	22,965,006	1.0%	NO
Oakland	Farmington Community Library	Library		8,460,802	8,851,075	390,273	95.6%	0	6,382,463	0.0%	NO
Oakland	Bloomfield Twp Public Library	Library		7,772,556	7,977,165	204,609	97.4%	0	7,154,434	0.0%	NO
Oceana	Hesperia	Village		62,930	31,820	-31,110	197.8%	1,761	462,372	0.4%	NO
Oceana	Pentwater	Village		1,472,631	2,031,651	559,020	72.5%	57,818	1,543,510	3.8%	NO
Ogemaw	Rose	Township		355,283	151,285	-203,998	234.8%	0	354,980	0.0%	NO
Ogemaw	Rose City	City		541,898	657,469	115,571	82.4%	16,853	713,948	2.4%	NO
Ogemaw	West Branch	City		3,629,107	5,614,170	1,985,063	64.6%	107,225	2,065,221	5.2%	NO
Ogemaw	West Branch District Library	Library		397,658	484,222	86,564	82.1%	8,670	312,167	2.8%	NO
Ontonagon	Ontonagon	Village		7,997,621	14,194,949	6,197,328	56.3%	287,317	1,073,081	26.8%	YES
Osceola	Evert	City		236,868	514,180	277,312	46.1%		1,321,392	0.0%	NO
Osceola	Reed City	City		4,139,558	6,779,478	2,639,920	61.1%	223,678	1,602,833	0.0%	NO
Osceola	Marion	Village		478,012	635,543	157,531	75.2%	13,191	514,666	2.6%	NO
Otsego	Gaylord	City		7,953,372	13,880,919	5,927,547	57.3%	446,136	5,499,077	8.1%	NO
Ottawa	Ottawa County Road Commission	Road Commission		30,643,532	55,068,361	24,424,829	55.7%	1,466,702	41,565,263	3.5%	YES
Ottawa	Olive Township	Township		270,569	415,365	144,796	65.1%	7,652	1,458,850	0.5%	NO
Ottawa	Port Sheldon Township	Township		901,415	894,679	-6,736	100.8%	7,837	1,494,368	0.5%	NO
Ottawa	Coopersville	City		2,139,712	2,824,861	685,149	75.8%	79,128	3,624,188	2.2%	NO
Ottawa	Ferrysburg	City		1,482,188	2,116,304	634,116	70.0%	52,326	2,636,946	2.0%	NO
Ottawa	Grand Haven	City		73,178,036	101,218,656	28,040,620	72.3%	1,528,835	13,168,741	11.6%	NO
Ottawa	Holland	City		104,314,657	131,221,216	26,906,559	79.5%	1,789,641	34,376,620	5.2%	NO
Ottawa	Hudsonville	City		1,517,587	2,266,276	748,689	67.0%	116,364	4,422,171	2.6%	NO
Ottawa	Zeeland	City		8,674,976	10,176,028	1,501,052	85.3%	278,979	10,568,030	2.6%	NO
Ottawa	Spring Lake	Village		2,998,848	3,827,076	828,228	78.4%	53,402	2,225,119	2.4%	NO
Ottawa	Holland Area Community Swimming Pool Authority	Authority		999,810	1,032,975	33,165	96.8%	30,912	3,326,159	0.9%	NO
Ottawa	Herrick District Library	Library		6,321,664	8,425,265	2,103,601	75.0%	163,129	5,728,141	2.9%	NO
Ottawa	Loutit District Library	Library		1,952,975	2,434,059	481,084	80.2%	65,257	2,523,349	2.6%	NO
Ottawa	Coopersville Area District Library	Library		226,927	490,633	263,706	46.3%	18,739	517,130	3.6%	YES
Presque Isle	Presque Isle County	County		8,437,550	12,990,234	4,552,684	65.0%	367,623	7,125,144	5.2%	NO
Presque Isle	Onaway	City		645,959	736,690	90,731	87.7%	23,093	547,852	4.2%	NO
Presque Isle	Rogers City	City		5,165,576	10,992,314	5,826,738	47.0%	301,987	2,147,660	14.1%	YES
Roscommon	Richfield Township	Township		1,824,701	2,939,003	1,114,302	62.1%	86,985	2,251,478	3.9%	NO
Roscommon	Roscommon County Transportation Authority	Authority		2,260,224	2,964,142	703,918	76.3%	98,326	1,973,596	5.0%	NO
Roscommon	Houghton Lake Public Library	Library		726,917	759,805	32,888	95.7%	26,349	648,858	4.1%	NO

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Saginaw	Carrollton Township	Township		2,963,742	4,131,425	1,167,683	71.7%	122,698	1,968,005	6.2%	NO
Saginaw	Richland Township	Township		2,701,681	4,837,375	2,135,694	55.9%	129,513	1,875,947	6.9%	NO
Saginaw	Saginaw Charter Township	Township		12,231,952	19,332,590	7,100,638	63.3%	362,548	18,224,541	2.0%	NO
Saginaw	Swan Creek Township	Township		609,493	758,950	149,457	80.3%	24,363	601,349	4.1%	NO
Saginaw	Tittabawassee Township	Township		3,057,850	3,312,526	254,676	92.3%	44,877	3,263,638	1.4%	NO
Saginaw	Frankenmuth	City		10,058,121	14,731,995	4,673,874	68.3%	310,131	7,151,343	4.3%	NO
Saginaw	Saginaw	City		172,861,032	334,484,884	161,623,852	51.7%	24,998,362	50,807,603	49.2%	YES
Saginaw	Birch Run	Village		1,355,545	1,575,500	219,955	86.0%	23,129	1,115,457	2.1%	NO
Saginaw	Chesaning	Village		608,432	3,299,604	2,691,172	18.4%	174,547	2,017,550	8.7%	NO
Saginaw	St Charles	Village		2,362,292	4,278,120	1,915,828	55.2%	138,937	1,215,241	11.4%	YES
Saginaw	Saginaw- Midland Municipal Water Supply Corporation	Authority		3,105,731	4,750,486	1,644,755	65.4%	208,860	6,062,700	3.4%	NO
Saginaw	Saginaw County 911 Communications Center Authority	Authority		8,406,831	12,995,542	4,588,711	64.7%	469,620	5,982,934	7.9%	NO
Saginaw	Public Libraries Of Saginaw	Library		2,477,766	1,661,193	-816,573	149.2%	34,030	4,038,400	0.8%	NO
Saginaw	Frankenmuth James E. Wickson Library	Library		133,943	180,701	46,758	74.1%	7,920	402,199	2.0%	NO
St Clair	Clay Township	Township		5,857,835	9,528,599	3,670,764	61.5%	296,081	6,011,244	4.9%	NO
St Clair	Algonac	City		4,578,906	6,083,425	1,504,519	75.3%	154,342	2,869,063	5.4%	NO
St Clair	Marine City	City		5,042,689	6,949,032	1,906,343	72.6%	189,645	3,254,359	5.8%	NO
St Clair	Marysville	City	Police Officers and Firefighters Retirement System	12,771,017	24,937,758	12,166,741	51.2%	635,516	10,721,282	10.4%	YES
St Clair	Marysville	City	General City Employee Retirement System	15,501,114	26,286,823	10,785,709	59.0%	480,103	10,721,282	10.4%	YES
St Clair	Port Huron	City		80,577,119	151,424,735	70,847,616	53.2%	4,169,901	35,085,176	11.9%	YES
St Clair	Capac	Village		625,901	2,586,540	1,960,639	24.2%	62,094	1,063,686	5.8%	NO
St Clair	Port Huron City Housing Commission	Authority		5,230,839	8,582,105	3,351,266	61.0%	0	8,040,521	0.0%	NO
St Joseph	Three Rivers	City		12,154,200	17,960,417	5,806,217	67.7%	462,888	8,447,819	5.5%	NO
St Joseph	White Pigeon	Village		232,746	260,042	27,296	89.5%	7,190	661,560	1.1%	NO
Sanilac	Croswell	City		5,344,040	10,258,664	4,914,624	52.1%	421,272	2,163,124	19.5%	YES
Sanilac	Marlette	City		1,434,930	1,979,028	544,098	72.5%	80,452	1,310,462	6.1%	NO
Sanilac	Sandusky	City		2,486,422	4,481,532	1,995,110	55.5%	143,391	2,276,171	6.3%	NO
Sanilac	Lexington	Village		1,638,881	2,671,596	1,032,715	61.3%	67,032	1,278,677	5.2%	NO
Sanilac	Port Sanilac	Village		604,743	1,030,751	426,008	58.7%	38,388	565,421	6.8%	NO
Sanilac	Aitkin Memorial District Library	Library		133,736	78,541	-55,195	170.3%	0	253,504	0.0%	NO
Schoolcraft	Manistique	City		6,594,183	14,520,318	7,926,135	45.4%	579,919	3,460,531	16.8%	YES
Schoolcraft	Schoolcraft County Public Transit System Authority	Authority		675,080	906,660	231,580	74.5%	73,343	129,969	56.4%	NO
Schoolcraft	Schoolcraft County Housing Commission	Authority		516,665	797,210	280,545	64.8%	16,121	413,650	3.9%	NO
Shiawassee	Corunna	City		3,508,685	5,819,847	2,311,162	60.3%	299,434	2,819,235	10.6%	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 <sup>1</sup>
Shiawassee	Durand	City		3,907,876	6,116,259	2,208,383	63.9%	209,594	2,545,525	8.2%	NO
Shiawassee	Laingsburg	City		494,039	553,932	59,893	89.2%	9,509	1,242,421	0.8%	NO
Shiawassee	Owosso	City	OWOSSO ERS	31,715,358	37,240,151	5,524,793	85.2%	629,143	10,933,290	6.9%	NO
Shiawassee	Owosso	City	MERS	3,113,258	4,829,803	1,716,545	64.5%	128,079	10,933,290	6.9%	NO
Shiawassee	Bancroft	Village		27,926	92,333	64,407	30.2%	4,620	227,512	2.0%	NO
Tuscola	Indianfields Township	Township		311,435	272,608	-38,827	114.2%	1,525	623,636	0.2%	NO
Tuscola	Caro	City		1,577,882	1,509,554	-68,328	104.5%	0	3,560,099	0.0%	NO
Tuscola	Vassar	City		4,392,762	7,255,206	2,862,444	60.6%	158,268	1,975,674	8.0%	NO
Tuscola	Millington	Village		1,395,735	1,413,193	17,458	98.8%	0	585,030	0.0%	NO
Van Buren	Covert Township	Township		1,194,153	1,669,096	474,943	71.5%	67,772	4,356,162	1.6%	NO
Van Buren	Bangor	City		2,028,586	1,677,012	-351,574	121.0%	0	1,457,987	0.0%	NO
Van Buren	South Haven	City		22,204,889	28,409,888	6,204,999	78.2%	538,807	8,668,838	6.2%	NO
Van Buren	Paw Paw	Village		6,705,331	9,482,443	2,777,112	70.7%	171,970	2,734,063	6.3%	NO
Van Buren	Paw Paw Lake Regional Joint Sewage Disposal Board Authority	Authority		1,446,626	2,029,274	582,648	71.3%	40,061	1,001,214	4.0%	NO
Washtenaw	Dexter Township	Township		662,880	869,813	206,933	76.2%	10,286	2,814,263	0.4%	NO
Washtenaw	Lima Township	Township		445,788	398,568	-47,220	111.9%	5,195	630,646	0.8%	NO
Washtenaw	Northfield Township	Township		1,704,156	1,916,882	212,726	88.9%	56,582	4,718,824	1.2%	NO
Washtenaw	Scio Township	Township		2,081,159	2,875,332	794,173	72.4%	118,886	6,919,637	1.7%	NO
Washtenaw	Ann Arbor	City		491,273,658	559,385,658	68,112,000	87.8%	11,348,853	128,940,812	8.8%	NO
Washtenaw	Chelsea	City		8,932,775	12,728,358	3,795,583	70.2%	679,104	5,784,524	11.7%	NO
Washtenaw	Milan	City		5,967,697	12,787,879	6,820,182	46.7%	633,787	5,878,097	10.8%	YES
Washtenaw	Saline	City		16,392,976	26,450,164	10,057,188	62.0%	805,287	12,921,254	6.2%	NO
Washtenaw	Ypsilanti	City	Police and Fire Retirement System	26,659,246	46,044,195	19,384,949	57.9%	1,355,989	21,590,541	6.5%	NO
Washtenaw	Ypsilanti	City	Municipal Employees' Retirement System	17,909,091	14,203,912	-3,705,179	126.1%	41,680	21,590,541	6.5%	NO
Washtenaw	Barton Hills	Village		656,525	915,469	258,944	71.7%	15,588	951,702	1.6%	NO
Washtenaw	Milan Public Library	Library		229,938	404,908	174,970	56.8%	14,129	382,776	3.7%	YES
Wayne	Grosse Ile Township	Township		19,098,597	32,873,041	13,774,444	58.1%	1,037,698	9,085,378	11.4%	YES
Wayne	Redford Charter Township	Township	MERS - General Employees	28,414,826	50,895,851	22,481,025	55.8%	1,609,912	38,453,626	15.4%	YES
Wayne	Redford Charter Township	Township	Police and Fire Pension Plan	63,281,796	111,474,258	48,192,462	56.8%	4,320,943	38,453,626	15.4%	YES
Wayne	Sumpter Township	Township		6,087,451	8,558,415	2,470,964	71.1%	214,548	6,462,861	3.3%	NO
Wayne	Allen Park	City		83,408,540	108,031,121	24,622,581	77.2%	2,641,242	37,586,040	7.0%	NO
Wayne	Belleville	City		4,512,926	8,315,794	3,802,868	54.3%	216,257	2,578,835	8.4%	NO
Wayne	Dearborn	City	City of Dearborn Chapter 23 Retirement System	278,327,029	367,161,180	88,834,151	75.8%	9,333,396	139,878,108	10.1%	NO
Wayne	Dearborn	City	City of Dearborn Chapter 21 Retirement System	25,408,169	10,634,310	-14,773,859	238.9%	0	139,878,108	10.1%	NO
Wayne	Dearborn	City	Municipal Employees Retirement System of Michigan (MERS)	10,785,175	10,340,655	-444,520	104.3%	1,131,533	139,878,108	10.1%	NO
Wayne	Dearborn	City	City of Dearborn Chapter 22 Retirement System	141,226,033	185,375,206	44,149,173	76.2%	3,718,752	139,878,108	10.1%	NO
Wayne	Dearborn Heights	City	General Government Employees' Retirement System	39,512,564	52,791,859	13,279,295	74.9%	904,328	47,291,305	7.2%	NO
Wayne	Dearborn Heights	City	Police and Fire Retirement System	174,367,274	199,472,907	25,105,633	87.4%	2,511,017	47,291,305	7.2%	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 <sup>1</sup>
Wayne	Detroit	City	The Police and Fire Retirement System of the City of Detroit-Component I	42,283,763	49,809,170	7,525,407	84.9%	16,448,246	1,334,474,794	1.9%	NO
Wayne	Detroit	City	The Police and Fire Retirement System of the City of Detroit-Component II	2,950,470,450	3,809,685,847	859,215,397	77.5%	0	1,334,474,794	1.9%	NO
Wayne	Detroit	City	The General Retirement System of the City of Detroit-Component II	1,933,541,307	2,926,421,953	992,880,646	66.1%	0	1,334,474,794	1.9%	NO
Wayne	Detroit	City	The General Retirement System of the City of Detroit-Component I	36,253,554	49,160,644	12,907,090	73.8%	9,484,992	1,334,474,794	1.9%	NO
Wayne	Ecorse	City		15,734,253	41,661,704	25,927,451	37.8%	4,907,707	16,076,526	30.5%	YES
Wayne	Flat Rock	City		11,531,028	24,956,391	13,425,363	46.2%	794,184	14,872,610	5.3%	NO
Wayne	Garden City	City	MERS - City employees	55,195,412	87,732,884	32,537,472	62.9%	1,813,606	22,448,925	8.5%	NO
Wayne	Garden City	City	MERS - District court	1,712,640	2,754,671	1,042,031	62.2%	97,536	22,448,925	8.5%	NO
Wayne	Gibraltar	City	Public Safety Officers' Retirement System	8,833,407	8,654,053	-179,354	102.1%	119,780	3,967,907	3.7%	NO
Wayne	Gibraltar	City	General Employees' Retirement System	1,670,905	1,578,536	-92,369	105.9%	27,285	3,967,907	3.7%	NO
Wayne	Grosse Pointe	City		38,337,629	32,336,308	-6,001,321	118.6%	0	8,103,360	0.0%	NO
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Public Safety Retirement System	39,759,120	35,862,170	-3,896,950	110.9%		14,646,653	2.0%	NO
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Employees Retirement System	23,754,198	25,381,186	1,626,988	93.6%	299,240	14,646,653	2.0%	NO
Wayne	Grosse Pointe Park	City		24,051,823	45,093,834	21,042,011	53.3%	1,378,416	14,508,269	9.5%	NO
Wayne	Grosse Pointe Shores City Of The Village Of	City		20,755,504	27,575,067	6,819,563	75.3%	309,565	6,512,211	4.8%	NO
Wayne	Grosse Pointe Woods	City	City of Grosse Pointe Woods Supplemental Annuity Fund	1,610,133	3,190,039	1,579,906	50.5%	290,000	18,991,373	7.2%	NO
Wayne	Grosse Pointe Woods	City	City of Grosse Pointe Woods Employees Retirement System	37,614,854	60,316,215	22,701,361	62.4%	1,076,000	18,991,373	7.2%	NO
Wayne	Hamtramck	City		40,917,408	96,139,335	55,221,927	42.6%	4,666,848	19,622,588	23.8%	YES
Wayne	Highland Park	City	MERS - General Employees	230,925	6,173,544	5,942,619	2.1%	872,000	16,874,119	32.6%	YES
Wayne	Highland Park	City	Public Safety Employees	652,623	31,847,236	31,194,613	3.7%	4,032,000	16,874,119	32.6%	YES
Wayne	Highland Park	City	Police and Fire Plan	295,487	4,347,752	4,052,265	6.8%	594,000	16,874,119	32.6%	YES
Wayne	Inkster	City	General Employees Retirement System	10,361,481	12,759,993	2,398,512	81.2%	539,315	19,633,911	6.8%	NO
Wayne	Inkster	City	Policemen and Firemen Retirement System	26,060,797	34,205,106	8,144,309	76.2%	791,347	19,633,911	6.8%	NO
Wayne	Lincoln Park	City	MERS	7,418,158	41,054,720	33,636,562	18.1%	3,527,338	29,372,372	32.5%	YES
Wayne	Lincoln Park	City	Police and Fire Employees	21,591,583	80,257,718	58,666,135	26.9%	6,030,575	29,372,372	32.5%	YES
Wayne	Northville	City		11,481,583	19,905,529	8,423,946	57.7%	901,164	9,662,435	9.3%	NO
Wayne	Plymouth	City		8,486,310	16,169,823	7,683,513	52.5%	1,365,298	12,914,678	10.6%	YES
Wayne	River Rouge	City	Policemen and Firemen Retirement System	33,528,867	43,293,984	9,765,117	77.4%	2,123,051	18,795,265	17.6%	NO
Wayne	River Rouge	City	General Employees' Retirement System	17,843,400	20,367,249	2,523,849	87.6%	1,175,488	18,795,265	17.6%	NO
Wayne	Riverview	City		30,143,435	36,270,078	6,126,643	83.1%	1,092,653	9,970,825	11.0%	NO
Wayne	Rockwood	City		2,265,495	2,543,687	278,192	89.1%	60,617	3,014,339	2.0%	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 <sup>1</sup>
Wayne	Romulus	City		19,936,765	50,844,067	30,907,302	39.2%	2,202,543	27,921,448	7.9%	NO
Wayne	Southgate	City	City of Southgate Municipal Emoployees' Retirement System	18,719,289	29,164,527	10,445,238	64.2%	854,841	27,401,773	13.9%	NO
Wayne	Southgate	City	City of Southgate Policemen and Firemen Retirement System	43,250,895	72,513,577	29,262,682	59.7%	2,940,014	27,401,773	13.9%	YES
Wayne	Trenton	City	MERS	24,909,943	45,670,671	20,760,728	54.5%	1,964,796	22,826,477	15.1%	YES
Wayne	Trenton	City	Police & Fire Pension	52,257,573	69,879,009	17,621,436	74.8%	1,479,258	22,826,477	15.1%	NO
Wayne	Wayne	City		63,791,363	111,745,606	47,954,243	57.1%	3,331,359	19,406,110	17.2%	YES
Wayne	Westland	City	Westland Police & Fire Pension Fund	157,970,145	225,516,042	67,545,897	70.1%	6,841,964	73,345,154	16.5%	NO
Wayne	Westland	City	MERS	53,884,463	132,490,334	78,605,871	40.7%	5,249,635	73,345,154	16.5%	YES
Wayne	Woodhaven	City		21,994,166	27,871,621	5,877,455	78.9%	897,613	15,662,620	5.7%	NO
Wayne	Central Wayne County Sanitation Authority	Authority		1,722,958	2,279,433	556,475	75.6%	92,952	2,787,778	3.3%	NO
Wayne	Suburban Mobility Authority For Regional Transportation	Authority		168,162,179	243,159,671	74,997,492	69.2%	5,725,357	160,476,853	3.6%	NO
Wayne	Southeast Mi Council Of Governments Authority	Authority		25,380,477	30,665,543	5,285,066	82.8%	526,205	10,895,567	4.8%	NO
Wexford	Cadillac	City	Municipal Employees Retirement System (MERS)	9,487,263	12,369,739	2,882,476	76.7%	281,993	9,095,881	9.0%	NO
Wexford	Cadillac	City	Policemen and Firemen Retirement System	10,749,330	13,476,626	2,727,296	79.8%	533,253	9,095,881	9.0%	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
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	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
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

**Michigan Department of Treasury**  
**Retirement Health Care System Summary**  
**As of March 23, 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 <sup>1</sup>
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
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	Bay Metropolitan Transportation Authority	Authority		0	772,229	772,229	0.0%	84,714	8,140,484	1.0%	YES
Benzie	Frankfort	City		111,260	656,935	545,675	16.9%	42,724	2,355,358	1.8%	NO
Berrien	St Joseph	City		0	2,079,964	2,079,964	0.0%	229,374	13,288,797	1.7%	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	Dowagiac	City		425,837	645,739	219,902	66.0%	43,497	4,606,684	0.9%	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	Sault Ste Marie City Housing Commission	Authority		0	56,706	56,706	0.0%	10,107	2,107,125	0.5%	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
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
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	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	Grand Ledge Area Emergency Services Authority	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	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		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

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 <sup>1</sup>
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	Non-Union	0	604,922	604,922	0.0%	42,454	1,017,458	14.4%	YES
Genesee	Montrose	City	Union	0	928,966	928,966	0.0%	103,891	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
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	Retiree Health Insurance Trust	4,205,338	6,669,514	2,464,176	63.1%	258,717	22,823,560	2.8%	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
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
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	Lansing City Board Of Water & Light	Authority		145,274,000	205,215,000	59,941,000	70.8%		372,823,261	0.0%	NO
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
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
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

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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	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	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	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	Grandville	City		1,191,747	4,021,713	2,829,966	29.6%	401,525	11,756,144	3.4%	NO
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	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	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 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	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	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 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	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	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

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Manistee	Manistee	City		0	330,195	330,195	0.0%	24,394	8,367,099	0.3%	NO
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
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
Montcalm	Greenville	City		0	1,499,683	1,499,683	0.0%	99,329	9,478,233	1.1%	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	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
Newaygo	Fremont	City		23,551	256,465	232,914	9.2%	19,952	4,121,811	0.5%	NO
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
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

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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	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	41.9%	100,924	3,742,925	2.7%	NO
Oakland	Lake Orion	Village		72,465	1,840,631	1,768,166	3.9%	116,067	2,304,715	5.0%	NO
Oakland	Milford	Village		1,449,000	1,392,000	-57,000	104.1%	0	7,402,323	0.0%	NO
Oakland	Wolverine Lake	Village		4,311	200,726	196,415	2.2%	18,019	2,781,410	0.7%	NO
Oakland	Southeastern Oakland County Water Authority	Authority	Union	677,169	770,568	93,399	87.9%	24,234	27,134,589	0.2%	NO
Oakland	Southeastern Oakland County Water Authority	Authority	Non-union	545,647	779,269	233,622	70.0%	27,083	27,134,589	0.2%	NO
Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	Nonunion employees	545,647	779,269	233,622	70.0%	27,083	22,965,006	0.2%	NO
Oakland	Southeastern Oakland County Resource Recovery Auth	Authority	Union employees	430,347	563,913	133,566	76.3%	24,647	22,965,006	0.2%	NO
Oakland	Farmington Community Library	Library		1,464,817	1,958,612	493,795	74.8%	58,534	6,382,463	0.9%	NO
Oakland	West Bloomfield Township Public Library	Library		1,199,830	822,468	-377,362	145.9%	23,055	5,287,524	0.4%	NO
Oakland	Bloomfield Twp Public Library	Library		0	5,257,680	5,257,680	0.0%	531,108	7,154,434	7.4%	YES
Oceana	Hart	City		175,165	2,295,891	2,120,726	7.6%	353,821	1,958,917	18.1%	YES
Oceana	Pentwater	Village		54,637	429,366	374,729	12.7%	31,138	1,543,510	2.0%	NO
Ogemaw	West Branch	City		0	145,796	145,796	0.0%	10,764	2,065,221	0.5%	NO
Otsego	Gaylord	City		0	959,585	959,585	0.0%	77,567	5,499,077	1.4%	NO
Ottawa	Ottawa County Road Commission	Road Commission		0	1,632,020	1,632,020	0.0%	337,063	41,565,263	0.8%	YES
Ottawa	Spring Lake Township	Township		0	923,798	923,798	0.0%	64,874	4,466,299	1.5%	NO
Ottawa	Grand Haven	City		1,948,271	6,353,547	4,405,276	30.7%	859,095	13,168,741	6.5%	NO
Ottawa	Holland	City		0	5,192,937	5,192,937	0.0%	522,606	34,376,620	1.5%	NO
Ottawa	Zeeland	City		2,109,380	2,028,072	-81,308	104.0%	14,373	10,568,030	0.1%	NO
Presque Isle	Rogers City	City		0	648,725	648,725	0.0%	86,098	2,147,660	4.0%	NO
Saginaw	Richland Township	Township		0	1,655,751	1,655,751	0.0%	79,365	1,875,947	4.2%	NO
Saginaw	Saginaw Charter Township	Township		2,566,542	10,109,362	7,542,820	25.4%	744,161	18,224,541	4.1%	NO
Saginaw	Tittabawassee Township	Township		0	73,983	73,983	0.0%	14,806	3,263,638	0.5%	NO
Saginaw	Frankenmuth	City		0	252,700	252,700	0.0%	34,844	7,151,343	0.5%	NO
Saginaw	Saginaw	City		0	272,539,089	272,539,089	0.0%	21,883,599	50,807,603	43.1%	YES
Saginaw	Chesaning	Village		0	212,380	212,380	0.0%	23,145	2,017,550	1.2%	NO
Saginaw	St Charles	Village		0	1,299,434	1,299,434	0.0%	131,931	1,215,241	10.9%	NO

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 <sup>1</sup>
Saginaw	Saginaw- Midland Municipal Water Supply Corporation	Authority		1,465,089	2,703,594	1,238,505	54.2%	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	53.0%	410,087	5,982,934	6.9%	NO
St Clair	Clay Township	Township		2,272,715	8,288,645	6,015,930	27.4%	533,352	6,011,244	8.9%	NO
St Clair	Algonac	City		488,733	300,256	-188,477	162.8%	0	2,869,063	0.0%	NO
St Clair	Marine City	City		172,980	14,409,192	14,236,212	1.2%	569,428	3,254,359	17.5%	YES
St Clair	Marysville	City		14,099,553	23,945,569	9,846,016	58.9%	810,015	10,721,282	7.6%	NO
St Clair	Port Huron	City		14,441,000	51,551,000	37,110,000	28.0%	2,697,774	35,085,176	7.7%	NO
St Clair	Capac	Village		0	1,076,049	1,076,049	0.0%	51,892	1,063,686	4.9%	NO
Sanilac	Croswell	City		0	982,395	982,395	0.0%	84,612	2,163,124	3.9%	NO
Sanilac	Sandusky	City		150,945	213,621	62,676	70.7%	21,120	2,276,171	0.9%	NO
Sanilac	Lexington	Village		0	2,319,909	2,319,909	0.0%	241,155	1,278,677	18.9%	YES
Schoolcraft	Manistique	City		2,041	1,172,327	1,170,286	0.2%	90,576	3,460,531	2.6%	NO
Shiawassee	Corunna	City		33,035	251,800	218,765	13.1%	15,169	2,819,235	0.5%	NO
Shiawassee	Durand	City		0	3,755,162	3,755,162	0.0%	211,539	2,545,525	8.3%	NO
Shiawassee	Perry	City		0	777,238	777,238	0.0%	97,843	1,375,725	7.1%	NO
Tuscola	Vassar	City		68,788	636,969	568,181	10.8%	64,343	1,975,674	3.3%	NO
Van Buren	Antwerp Township	Township		0	2,310,639	2,310,639	0.0%	204,517	1,967,628	10.4%	NO
Van Buren	Bangor	City		0	1,204,281	1,204,281	0.0%	85,653	1,457,987	5.9%	NO
Van Buren	South Haven	City		0	818,850	818,850	0.0%	68,254	8,668,838	0.8%	NO
Washtenaw	Scio Township	Township		0	943,936	943,936	0.0%	162,348	6,919,637	2.4%	NO
Washtenaw	Ann Arbor	City		157,900,000	278,900,000	121,000,000	56.6%	11,168,000	128,940,812	8.7%	NO
Washtenaw	Chelsea	City		1,599,307	3,213,260	1,613,953	49.8%	189,018	5,784,524	3.3%	NO
Washtenaw	Milan	City		0	3,549,323	3,549,323	0.0%	453,227	5,878,097	7.7%	NO
Washtenaw	Saline	City		3,308,676	11,043,587	7,734,911	29.96%	667,807	12,921,254	5.2%	NO
Washtenaw	Ypsilanti	City		6,412,638	22,037,740	15,625,102	29.10%	1,434,982	21,590,541	6.7%	NO
Washtenaw	Manchester	Village		142,550	221,552	79,002	64.34%	17,650	2,274,807	0.8%	NO
Washtenaw	Saline Area Fire Department Authority	Authority		0	732,984	732,984	0.00%	65,644	1,140,811	5.8%	YES
Wayne	Grosse Ile Township	Township		0	17,186,369	17,186,369	0.00%	1,027,530	9,085,378	11.3%	NO
Wayne	Redford Charter Township	Township	OPEB - General Employees	2,016,917	54,131,489	52,114,572	3.73%	2,792,937	38,453,626	18.9%	YES
Wayne	Redford Charter Township	Township	OPEB - Police and Fire	4,134,869	88,060,417	83,925,548	4.70%	4,480,511	38,453,626	18.9%	YES
Wayne	Allen Park	City		500,006	88,864,837	88,364,831	0.56%	5,848,567	37,586,040	15.6%	YES
Wayne	Belleville	City		0	3,914,770	3,914,770	0.00%	270,510	2,578,835	10.5%	NO
Wayne	Dearborn	City	Retiree Life Insurance	1,232,638	0	-1,232,638		0	139,878,108	12.8%	NO
Wayne	Dearborn	City	City of Dearborn Retiree Health Care Plan	64,510,866	226,037,850	161,526,984	28.54%	17,887,412	139,878,108	12.8%	YES
Wayne	Dearborn Heights	City		0	168,693,439	168,693,439	0.00%	13,983,925	47,291,305	29.6%	YES
Wayne	Detroit	City		4,002,000	3,292,916	-709,084	121.53%	60,295	1,334,474,794	0.0%	NO
Wayne	Ecorse	City		0	22,623,093	22,623,093	0.00%	1,522,195	16,076,526	9.5%	NO
Wayne	Flat Rock	City		0	14,388,666	14,388,666	0.00%	1,292,869	14,872,610	8.7%	NO
Wayne	Garden City	City		0	132,273,081	132,273,081	0.00%	5,718,760	22,448,925	25.5%	YES
Wayne	Gibraltar	City		404,972	8,464,004	8,059,032	4.78%	647,051	3,967,907	16.3%	YES



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Wayne	Grosse Pointe	City		773,012	12,471,890	11,698,878	6.20%	253,312	8,103,360	3.1%	NO
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Employees Retiree Health Plan	1,947,830	12,986,382	11,038,552	15.00%	986,558	14,646,653	14.6%	YES
Wayne	Grosse Pointe Farms	City	City of Grosse Pointe Farms Public Safety Retiree Health Plan	5,166,669	16,592,175	11,425,506	31.14%	1,144,288	14,646,653	14.6%	YES
Wayne	Grosse Pointe Park	City		189,982	26,810,552	26,620,570	0.71%	902,066	14,508,269	6.2%	NO
Wayne	Grosse Pointe Shores City Of The Village Of	City		2,210,740	10,324,502	8,113,762	21.41%	645,392	6,512,211	9.9%	NO
Wayne	Grosse Pointe Woods	City		50,000	53,796,070	53,746,070	0.09%	3,320,383	18,991,373	17.5%	YES
Wayne	Hamtramck	City		0	33,241,386	33,241,386	0.00%	2,285,998	19,622,588	11.7%	NO
Wayne	Highland Park	City		0	24,087,834	24,087,834	0.00%	557,966	16,874,119	3.3%	NO
Wayne	Inkster	City		0	8,119,400	8,119,400	0.00%	602,175	19,633,911	3.1%	NO
Wayne	Lincoln Park	City	Municipal Employees	0	53,192,760	53,192,760	0.00%	3,589,713	29,372,372	24.0%	YES
Wayne	Lincoln Park	City	Police and Fire	0	57,736,481	57,736,481	0.00%	3,466,031	29,372,372	24.0%	YES
Wayne	Northville	City		8,098,937	18,716,200	10,617,263	43.27%	808,187	9,662,435	8.4%	NO
Wayne	Plymouth	City		0	12,656,374	12,656,374	0.00%	926,180	12,914,678	7.2%	NO
Wayne	River Rouge	City		0	62,108,641	62,108,641	0.00%	3,884,657	18,795,265	20.7%	YES
Wayne	Riverview	City		0	42,226,967	42,226,967	0.00%	4,139,949	9,970,825	41.5%	YES
Wayne	Rockwood	City		641,526	7,237,392	6,595,866	8.86%	464,001	3,014,339	15.4%	YES
Wayne	Romulus	City		3,672,128	62,287,733	58,615,605	5.90%	5,573,640	27,921,448	20.0%	YES
Wayne	Southgate	City	City of Southgate Policemen and Firemen Retiree Healthcare System	1,392,279	51,415,585	50,023,306	2.71%	3,125,869	27,401,773	21.3%	YES
Wayne	Southgate	City	City of Southgate Municipal Employees Retiree Healthcare System	2,494,510	32,557,811	30,063,301	7.66%	2,695,949	27,401,773	21.3%	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	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	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	Northville City Parks & Recreation	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	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
Wexford	Cadillac	City	Policemen and Firemen Retiree Health Care Plan	1,837,529.00	3,028,119.00	1,190,590.00	60.68%	196,005.00	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