

State of Michigan
Local Government
FY 2011 Financial Data
(by Population Category)

Table 1 - OPEB Ratios by Local Unit

		OPEB							
		Net Liability \$	Liability Ratios			Budget Ratios			
Local Unit Name	County	Net OPEB Liability	OPEB Liability Funded Status	Unfunded OPEB Compared to Governmental Debt	Unfunded OPEB per Capita	OPEB Annual Required Contribution Funded	OPEB Annual Required Contribution as a Millage Equivalent	OPEB Cost as a % of General Fund Revenue	OPEB Cost as a % of Government Wide Revenue
Au Gres	Arenac	\$ 217,000	0%	0.21	244	0.0%	0.79	5.3%	3.9%
Brooklyn Village	Jackson	176,402	0%	0.77	146	8.6%	0.92	7.3%	4.9%
Coleman	Midland	169,099	12%	26.48	136	128.9%	1.30	4.5%	3.3%
Crystal Falls	Iron	3,954,968	0%	19.01	2,692	100.0%	10.88	25.3%	22.9%
Frankfort	Benzie	929,982	0%	0.39	723	54.5%	0.90	4.8%	3.7%
Harbor Springs	Emmett	1,564,031	0%	2.02	1,310	31.4%	0.90	10.3%	11.4%
Lexington Village	Sanilac	1,490,516	0%	12.25	1,265	35.1%	2.66	15.2%	11.0%
Luna Pier	Monroe	2,797,508	0%	432.52	1,948	97.4%	1.10	8.5%	7.8%
Mackinaw City Village	Cheboygan	219,317	0%	0.15	272	94.1%	0.21	1.4%	0.8%
Pentwater Village	Oceana	841,975	0%	1.72	982	20.0%	1.14	9.8%	7.8%
Southfield Township	Oakland	37,316	46%	N/A	1,964	111.2%	0.01	1.8%	1.8%
Less than 1,500 Total		\$ 12,398,114							
Less than 1,500 Average			5%	49.55	\$ 1,062	61.9%	1.89	8.6%	7.2%
Algonac	St. Clair	\$ 1,046,006	8%	1.53	\$ 255	101.4%	0.64	2.8%	5.9%
Bangor	Van Buren	1,842,628	0%	18.32	978	23.5%	7.66	29.5%	21.3%
Belleville	Wayne	3,411,330	0%	6.18	855	20.7%	2.79	11.4%	10.5%
Bloomfield Hills	Oakland	11,358,067	0%	1.70	2,936	94.7%	1.22	11.2%	10.9%
Boyet City	Charlevoix	374,894	0%	N/A	100	68.9%	0.16	0.8%	0.5%
Capac Village	St. Clair	1,513,456	0%	7.78	801	96.6%	2.27	10.9%	8.8%
Cheboygan	Cheboygan	1,147,165	0%	0.18	236	108.3%	0.78	2.9%	2.0%
Chelsea	Washtenaw	6,899,218	4%	1.54	1,395	43.0%	3.06	17.1%	13.6%
Clio	Genesee	1,595,055	0%	4.91	603	10.2%	5.37	21.4%	17.5%
Corunna	Shiawassee	1,639,187	0%	1.43	469	36.4%	3.16	11.4%	7.4%
Croswell	Sanilac	1,579,927	0%	N/A	646	17.5%	2.80	10.6%	7.8%
DeWitt	Clinton	5,930,092	0%	14.83	1,316	2.9%	6.28	32.5%	29.1%
Dexter Village	Washtenaw	1,594,792	0%	0.66	392	23.5%	0.79	5.3%	3.6%
Durand	Shiawassee	3,568,337	0%	1.70	1,036	24.1%	3.37	14.2%	10.8%
East China Township	St. Clair	2,776,745	0%	N/A	733	50.2%	0.27	6.7%	5.3%
Essexville	Bay	5,311,219	0%	1.75	1,527	0.0%	5.83	38.8%	23.3%
Frankenmuth	Saginaw	265,241	0%	0.07	54	101.3%	0.09	0.6%	0.4%
Franklin Village	Oakland	1,096,144	9%	0.31	348	62.0%	0.30	4.7%	2.6%
Fremont	Newaygo	296,014	0%	0.22	73	106.7%	0.20	1.1%	1.0%
Gaylord	Otsego	739,026	0%	0.14	203	32.6%	0.29	2.1%	1.4%
Gibraltar	Wayne	9,514,743	4%	2.85	2,044	47.4%	4.01	18.9%	15.9%
Gladstone	Delta	4,245,147	0%	4.63	854	45.0%	3.86	16.5%	9.4%
Harbor Beach	Huron	888,567	0%	1.16	522	76.0%	0.88	2.9%	2.6%
Hart	Oceana	3,374,984	0%	4.65	1,587	5.1%	6.94	30.7%	24.1%
Imlay City	Lapeer	455,295	0%	0.26	127	103.7%	0.33	1.6%	1.5%
Kalkaska Village	Kalkaska	6,356,264	0%	N/A	3,147	29.7%	7.80	46.4%	35.6%
Keego Harbor	Oakland	641,148	12%	0.29	216	24.7%	1.03	4.2%	4.4%
Lake Orion Village	Oakland	2,442,247	5%	4.89	821	50.5%	1.91	10.2%	9.4%
Lathrup Village	Oakland	7,011,832	0%	91.45	1,721	33.3%	4.11	14.7%	14.3%
Linden	Genesee	1,128,873	18%	0.30	283	45.3%	1.23	6.3%	5.7%
Lowell	Kent	2,002,168	0%	0.41	529	49.3%	1.32	6.6%	4.9%
Manchester Village	Washtenaw	92,709	27%	0.13	44	100.0%	0.22	1.2%	1.0%
Manistique	Schoolcraft	3,119,197	0%	1.04	1,007	42.1%	4.05	12.6%	8.2%
Marine City	St. Clair	5,878,000	4%	5.35	1,384	59.0%	3.23	12.1%	8.7%
Middleville Village	Barry	236,900	0%	1.27	71	19.1%	0.44	2.9%	2.2%
Montague	Muskegon	1,624,000	10%	0.90	688	137.8%	1.96	10.1%	8.3%
Montrose	Genesee	1,374,530	0%	1.63	830	12.9%	5.31	17.5%	15.5%
Morton Township	Mecosta	263,140	14%	0.94	68	20.9%	0.18	5.6%	3.2%
Mount Morris	Genesee	3,401,188	0%	5.10	1,102	24.8%	0.78	21.0%	19.3%
Newberry Village	Luce	1,975,558	0%	8.78	1,301	47.0%	10.00	18.3%	14.2%
North Muskegon	Muskegon	2,824,000	2%	5.95	746	54.8%	2.09	13.8%	11.2%
Norway	Dickinson	969,830	0%	0.23	341	85.0%	1.42	3.0%	2.4%
Orchard Lake Village	Oakland	993,143	0%	2.16	418	26.8%	0.35	5.5%	4.1%
Otsego	Allegan	157,689	0%	N/A	40	N/A	-	0.1%	0.1%

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		Net Liability \$		Liability Ratios			Budget Ratios		OPEB Annual Required Contribution as a Millage Equivalent	OPEB Cost as a % of General Fund Revenue	OPEB Cost as a % of Government Wide Revenue
		Net OPEB Liability	OPEB Liability Funded Status	Unfunded OPEB Compared to Governmental Debt	Unfunded OPEB per Capita	OPEB Annual Required Contribution Funded					
Parchment	Kalamazoo	493,525	0%	N/A	274	13.1%	1.20	2.4%	3.7%		
Perry	Shiawassee	1,493,101	0%	2.06	682	15.6%	4.37	18.3%	14.5%		
Plainwell	Allegan	1,100,312	0%	N/A	289	36.3%	0.99	4.5%	4.1%		
Pleasant Ridge	Oakland	4,008,721	0%	1.76	1,587	56.1%	2.37	12.4%	8.1%		
Portland	Ionia	4,922,955	0%	3.78	1,268	7.7%	4.62	20.8%	11.7%		
Richland Township	Saginaw	1,285,181	0%	3.42	310	6.2%	0.70	9.4%	6.4%		
Rockwood	Wayne	4,574,347	7%	1.93	1,391	33.2%	5.53	19.4%	15.3%		
Rogers City	Presque Isle	692,425	0%	1.45	245	92.7%	0.88	3.7%	3.1%		
Romeo Village	Macomb	5,550,896	0%	5.58	1,544	38.8%	2.55	14.9%	12.9%		
Roosevelt Park	Muskegon	697,000	18%	N/A	182	57.2%	0.79	4.3%	3.9%		
Sandusky	Sanilac	401,000	0%	0.81	150	20.4%	0.71	2.6%	2.0%		
South Haven	Van Buren	1,233,424	0%	0.13	280	25.3%	0.25	1.6%	1.0%		
Sparta Village	Kent	204,361	0%	0.20	49	63.4%	0.14	1.0%	0.5%		
Spring Lake Village	Ottawa	243,140	0%	0.13	105	16.3%	0.39	2.4%	1.7%		
St. Charles Village	Saginaw	1,069,013	0%	N/A	520	18.0%	2.26	11.6%	9.7%		
St. Ignace	Mackinac	2,373,659	0%	1.96	968	44.4%	2.03	9.6%	6.2%		
Sylvan Lake	Oakland	1,481,549	4%	0.40	861	90.6%	1.13	7.7%	5.0%		
Union City Village	Branch	1,291,327	0%	N/A	808	21.0%	5.69	27.4%	16.8%		
Utica	Macomb	3,902,293	3%	1.06	820	88.0%	1.74	6.2%	6.1%		
Vassar	Tuscola	955,940	0%	1.63	354	49.2%	1.02	3.2%	2.8%		
Village of Grosse Pointe Shores	Wayne	7,174,906	18%	5.61	2,385	51.4%	1.98	10.9%	9.9%		
Wakefield	Gogebic	426,396	0%	N/A	230	55.0%	1.64	3.4%	2.2%		
West Branch	Ogemaw	334,304	0%	8.36	156	0.0%	0.52	2.5%	1.3%		
Whitehall	Muskegon	337,256	0%	0.42	125	13.3%	0.53	3.2%	2.7%		
Williamston	Ingham	1,686,423	0%	0.93	438	53.3%	0.49	2.3%	2.4%		
Wolverine Lake Village	Oakland	154,502	6%	N/A	36	55.5%	0.13	0.8%	0.7%		
1,501 - 5,000 Total		\$ 163,043,651									
1,501 - 5,000 Average			2%	4.30	\$ 727	46.2%	2.22	10.4%	8.1%		
Albion	Calhoun	424,200	32%	0.14	49	78.6%	0.35	1.2%	0.7%		
Alma	Gratiot	-	100%	-	-	100.0%	-	0.0%	0.0%		
Belding	Ionia	294,729	0%	0.10	51	16.1%	0.29	1.1%	0.7%		
Brighton	Livingston	14,406,064	2%	1.35	1,935	34.8%	2.58	13.5%	12.4%		
Bruce Township	Macomb	6,901,466	0%	67.47	993	57.4%	2.01	47.7%	24.4%		
Buena Vista Charter Township	Saginaw	2,269,282	0%	0.68	262	55.9%	0.60	2.5%	2.3%		
Center Line	Macomb	46,260,286	0%	40.64	5,603	36.8%	15.47	41.1%	39.1%		
Charlotte	Eaton	6,283,342	0%	1.68	692	37.9%	1.30	6.1%	5.4%		
Clay Township	St. Clair	4,786,619	10%	3.29	528	28.7%	1.93	20.9%	17.6%		
Davison	Genesee	8,606,630	0%	5.62	1,664	18.8%	8.25	42.2%	29.7%		
Dowagiac	Cass	938,169	21%	0.58	160	40.8%	1.01	3.0%	2.2%		
Eaton Rapids	Eaton	12,919,337	0%	4.77	2,478	9.0%	9.70	73.8%	56.2%		
Ecorse	Wayne	40,060,838	0%	2.13	4,212	76.8%	7.76	14.0%	19.2%		
Egelston Township	Muskegon	1,392,000	0%	N/A	140	21.2%	0.96	9.7%	9.3%		
Flat Rock	Wayne	14,510,603	0%	0.83	1,469	36.6%	2.78	13.3%	7.9%		
Flushing	Genesee	15,448,616	0%	28.35	1,842	40.9%	5.37	27.9%	21.0%		
Grand Blanc	Genesee	2,641,917	8%	2.57	319	222.7%	0.84	3.7%	3.1%		
Grand Ledge	Eaton	1,035,630	0%	1.14	133	14.4%	0.50	3.9%	2.7%		
Grosse Pointe	Wayne	8,076,609	13%	3.04	1,490	10.9%	1.56	9.5%	7.8%		
Grosse Pointe Farms	Wayne	25,145,284	10%	4.10	2,653	27.0%	3.03	18.2%	17.1%		
Groveland Township	Oakland	528,719	0%	1.19	97	104.6%	0.24	1.9%	1.9%		
Hampton Charter Township	Bay	7,153,181	0%	4.38	741	43.1%	1.09	14.3%	12.7%		
Hastings	Barry	13,709,334	0%	68.55	1,865	35.4%	5.90	23.3%	20.3%		
Holly Village	Oakland	(103,919)	122%	(0.36)	(17)	N/A	-	-0.1%	-0.1%		
Houghton	Houghton	497,406	0%	0.19	65	20.7%	0.33	1.2%	0.9%		
Howell	Livingston	8,713,664	0%	0.99	918	27.9%	1.90	9.8%	8.9%		
Huntington Woods	Oakland	8,564,998	4%	0.61	1,373	89.2%	2.44	11.7%	7.2%		
Iron Mountain	Dickinson	23,465,442	0%	146.43	3,078	66.2%	5.84	20.9%	18.0%		
Laketon Township	Muskegon	633,000	0%	N/A	84	20.0%	0.39	6.1%	5.6%		

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Lansing Charter Township	Ingham	7,352,879	1%	0.22	905	15.0%	2.45	20.2%	19.4%
Lapeer	Lapeer	20,052,725	2%	1.57	2,268	29.0%	7.41	25.4%	16.8%
Long Lake Township	Grand Traverse	179,764	0%	0.20	21	18.4%	0.05	1.1%	1.0%
Ludington	Mason	959,967	0%	0.52	119	55.2%	0.29	1.4%	1.1%
Marshall	Calhoun	13,193,328	4%	4.40	1,861	61.5%	3.45	15.9%	11.4%
Marysville	St. Clair	12,617,824	46%	2.35	1,267	83.8%	3.14	15.8%	14.0%
Mason	Ingham	2,195,878	3%	0.39	266	102.5%	0.68	2.9%	2.6%
Milan	Washtenaw	4,164,768	0%	2.90	714	19.5%	2.34	5.7%	4.9%
Milford Charter Township	Oakland	1,071,192	35%	0.10	112	159.1%	0.17	2.2%	1.8%
Milford Village	Oakland	1,428,545	16%	0.88	231	71.3%	0.58	2.5%	2.2%
Northville	Wayne	16,648,182	13%	5.75	2,789	52.3%	5.29	30.0%	23.9%
Petoskey	Emmett	123,613	0%	0.10	22	25.2%	0.05	-0.4%	-0.3%
Plymouth	Wayne	13,670,218	0%	1.25	1,497	43.0%	2.62	17.3%	11.0%
Raisinville Township	Monroe	200,334	3%	0.07	34	151.9%	0.12	2.7%	2.1%
Richfield Township	Genesee	627,848	24%	1.89	72	55.8%	0.21	2.4%	2.0%
River Rouge	Wayne	64,278,769	0%	11.13	8,133	79.2%	10.27	32.3%	19.9%
Rose Township	Oakland	(44,112)	204%	N/A	(7)	2245.4%	0.00	0.0%	0.0%
Saline	Washtenaw	7,262,234	10%	0.56	824	100.0%	1.42	7.8%	5.8%
Springfield	Calhoun	1,669,757	0%	2.71	317	109.6%	1.73	7.1%	4.6%
St. Clair	St. Clair	4,482,757	0%	1.29	817	46.4%	1.66	8.5%	6.6%
Swartz Creek	Genesee	1,355,675	0%	2.02	235	-51.9%	(0.36)	-3.9%	-2.7%
Tecumseh	Lenawee	610,055	45%	0.24	72	100.0%	0.25	1.3%	1.0%
Thetford Township	Genesee	1,908,409	0%	406.39	271	13.7%	1.91	27.6%	25.5%
Three Rivers	St. Joseph	45,545	0%	0.01	6	46.7%	0.02	0.1%	0.1%
Tittabawassee Township	Saginaw	94,614	0%	0.39	10	0.0%	0.03	0.5%	0.4%
Walled Lake	Oakland	2,666,526	11%	1.27	381	21.6%	1.44	6.1%	5.5%
Zeeland	Ottawa	1,125,743	33%	0.35	205	173.2%	0.64	3.2%	2.7%
5,001 - 10,000 Total		\$ 455,506,483							
5,001 - 10,000 Average			14%	15.84	\$ 1,041	94.5%	2.36	12.1%	9.6%
Allen Park	Wayne	120,225,807	0%	20.26	4,262	40.8%	8.63	41.0%	34.5%
Alpena	Alpena	4,084,831	13%	1.90	390	23.2%	1.65	4.7%	4.3%
Auburn Hills	Oakland	9,701,981	51%	2.87	453	115.1%	0.54	4.2%	4.1%
Benton Charter Township	Berrien	3,311,995	18%	3.98	225	44.0%	0.60	3.2%	3.2%
Berkley	Oakland	16,620,208	6%	3.16	1,110	65.3%	4.40	24.0%	17.6%
Beverly Hills Village	Oakland	12,602,907	14%	N/A	1,228	59.7%	2.42	18.3%	17.4%
Birmingham	Oakland	40,615,777	26%	2.24	2,020	105.2%	1.45	10.2%	8.9%
Blackman Charter Township	Jackson	5,199,196	0%	99.21	216	26.2%	2.04	43.9%	20.4%
Brandon Charter Township	Oakland	4,139,770	5%	2.11	301	28.6%	0.90	15.2%	12.0%
Bridgeport Charter Township	Saginaw	834,400	0%	2.85	79	19.3%	0.41	4.1%	3.2%
Burton	Genesee	15,144,602	8%	1.38	505	17.9%	2.18	21.5%	13.1%
Cadillac	Wexford	1,779,175	48%	1.56	172	112.3%	0.85	3.0%	2.7%
Clawson	Oakland	9,554,862	0%	0.43	808	76.8%	2.52	13.4%	8.9%
Cooper Charter Township	Kalamazoo	502,399	17%	0.28	50	35.8%	0.30	6.9%	6.1%
Davison Township	Genesee	3,559,400	6%	N/A	182	103.2%	0.62	5.5%	5.6%
Delhi Charter Township	Ingham	3,114,930	15%	1.05	120	100.0%	0.53	3.8%	3.8%
East Grand Rapids	Kent	1,790,605	31%	0.15	167	73.4%	0.47	2.3%	2.1%
Farmington	Oakland	10,939,535	17%	2.45	1,055	60.9%	2.68	11.7%	11.7%
Fenton	Genesee	11,271,344	0%	24.93	959	38.0%	1.97	15.2%	12.1%
Fenton Charter Township	Genesee	930,626	11%	0.64	60	33.5%	0.16	3.3%	2.6%
Ferndale	Oakland	34,999,559	19%	1.74	1,759	94.9%	5.28	18.6%	11.8%
Flushing Charter Township	Genesee	930,075	0%	158.45	87	20.6%	0.34	4.2%	3.4%
Fort Gratiot Charter Township	St. Clair	550,836	0%	8.55	50	40.5%	0.17	2.3%	1.8%
Fraser	Macomb	58,822,957	0%	9.16	4,062	30.7%	9.47	38.8%	31.9%
Frenchtown Township	Monroe	5,148,070	10%	N/A	252	127.4%	0.68	9.5%	9.9%
Fruitport Charter Township	Muskegon	1,783,000	0%	3.55	143	18.7%	0.53	8.3%	7.8%
Garden City	Wayne	104,164,324	0%	6.61	3,762	40.1%	10.00	35.0%	31.4%
Garfield Charter Township	Grand Traverse	187,767	74%	N/A	12	100.0%	0.01	0.2%	0.2%

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Genesee Charter Township	Genesee	-	100%	-	-	34.1%	3.22	18.8%	24.8%
Grand Haven	Ottawa	4,642,414	11%	0.40	446	57.9%	1.13	5.4%	4.3%
Grand Haven Charter Township	Ottawa	191,727	0%	0.10	13	49.1%	0.03	0.5%	0.5%
Grandville	Kent	1,448,243	24%	0.27	94	100.0%	0.38	2.9%	2.4%
Green Oak Township	Livingston	1,769,062	0%	0.18	101	22.7%	0.09	1.6%	1.4%
Grosse Ile Township	Wayne	20,631,434	0%	5.13	1,989	37.6%	2.03	17.3%	13.8%
Grosse Pointe Park	Wayne	11,202,542	5%	1.11	969	139.7%	1.26	8.0%	6.8%
Grosse Pointe Woods	Wayne	57,033,150	0%	23.69	3,535	35.0%	7.28	43.2%	30.2%
Hamtramck	Wayne	47,287,476	0%	16.93	2,109	108.5%	8.78	13.0%	12.8%
Harper Woods	Wayne	54,633,594	0%	7.89	3,838	55.2%	9.94	34.6%	22.4%
Harrison Charter Township	Macomb	39,633,756	0%	23.40	1,612	184.7%	2.07	20.4%	18.8%
Hazel Park	Oakland	66,005,314	0%	33.57	4,019	31.8%	19.77	37.4%	33.4%
Highland Charter Township	Oakland	1,700,747	15%	0.46	89	48.5%	0.22	2.8%	2.3%
Highland Park	Wayne	23,693,585	0%	1.13	2,012	48.3%	15.52	19.9%	14.6%
Huron Charter Township	Wayne	13,960,072	0%	21.30	879	16.3%	2.58	19.2%	19.2%
Inkster	Wayne	31,461,943	0%	3.73	1,240	31.9%	9.19	18.9%	14.7%
Kalamazoo Charter Township	Kalamazoo	5,195,070	0%	13.77	237	29.1%	1.01	7.3%	6.1%
Leoni Township	Jackson	682,908	0%	N/A	49	43.7%	0.10	2.3%	2.3%
Lyon Charter Township	Oakland	936,957	0%	0.02	64	9.2%	0.21	3.7%	1.2%
Madison Heights	Oakland	48,802,129	15%	11.32	1,644	129.5%	3.17	12.8%	11.2%
Marquette	Marquette	12,084,681	0%	0.67	566	44.9%	1.31	4.7%	3.9%
Melvindale	Wayne	61,215,622	4%	52.97	5,713	33.9%	15.28	35.4%	31.4%
Monroe	Monroe	43,837,137	16%	4.75	2,114	68.9%	5.37	29.5%	22.7%
Mount Clemens	Macomb	42,380,584	0%	15.52	2,598	81.9%	66.89	28.4%	24.0%
Mount Morris Township	Genesee	19,135,524	0%	39.56	890	25.0%	5.08	29.6%	28.8%
Mount Pleasant	Isabella	574,050	88%	0.13	22	126.0%	1.10	3.7%	3.0%
Mundy Township	Genesee	1,844,288	9%	80.44	122	100.0%	0.32	2.9%	3.0%
Muskegon Charter Township	Muskegon	6,232,000	0%	1,236.51	349	15.9%	1.78	13.2%	10.2%
Muskegon Heights	Muskegon	13,577,666	0%	7.13	1,251	36.3%	8.96	16.7%	13.4%
New Baltimore	Macomb	9,116,508	16%	0.55	754	42.4%	2.55	15.8%	10.9%
Niles	Berrien	2,574,524	0%	8.30	222	59.8%	1.24	4.6%	3.7%
Northville Township	Wayne	54,045	98%	0.00	2	785.3%	0.02	0.0%	0.0%
Norton Shores	Muskegon	37,773,983	2%	N/A	1,574	29.0%	2.90	29.9%	18.1%
Oak Park	Oakland	93,799,460	0%	2.72	3,199	44.3%	8.58	28.3%	19.1%
Oshtemo Charter Township	Kalamazoo	738,887	25%	N/A	34	136.0%	0.11	1.4%	1.4%
Owosso	Shiawassee	457,928	0%	0.19	30	0.0%	0.19	0.8%	0.7%
Oxford Charter Township	Oakland	542,809	0%	0.12	32	55.2%	0.13	2.4%	1.0%
Park Township	Ottawa	163,644	0%	N/A	9	15.3%	0.03	0.9%	0.7%
Plymouth Charter Township	Wayne	19,134,853	0%	2.59	695	33.4%	0.88	11.6%	11.8%
Port Huron Charter Township	St. Clair	375,536	0%	0.63	35	33.4%	0.18	1.6%	1.2%
Riverview	Wayne	35,504,115	0%	11.73	2,844	28.3%	8.78	39.5%	37.6%
Rochester	Oakland	1,891,042	76%	0.67	149	111.1%	0.50	3.4%	2.5%
Romulus	Wayne	45,114,391	6%	10.81	1,881	35.8%	2.90	18.7%	14.6%
Scio Township	Washtenaw	908,496	0%	1.91	55	12.5%	0.09	3.1%	2.7%
South Lyon	Oakland	874,581	0%	0.71	77	15.9%	0.26	1.8%	1.6%
Spring Lake Township	Ottawa	803,663	0%	0.83	67	47.0%	0.09	2.8%	2.0%
Springfield Charter Township	Oakland	-	100%	-	-	100.0%	-	0.0%	0.0%
Sturgis	St. Joseph	17,475,336	0%	10.53	1,590	51.9%	7.74	28.1%	21.7%
Summit Township	Jackson	3,291,815	12%	N/A	146	100.0%	0.51	9.5%	8.7%
Traverse City	Grand Traverse	6,908,922	43%	0.42	471	127.0%	0.59	3.5%	2.4%
Trenton	Wayne	45,302,878	7%	20.11	2,403	68.9%	4.73	19.6%	17.1%
Van Buren Charter Township	Wayne	16,298,775	0%	4.01	566	38.5%	1.90	14.2%	13.8%
Vienna Charter Township	Genesee	1,391,946	10%	0.33	105	17.3%	0.49	5.8%	4.6%
Walker	Kent	5,333,569	0%	0.45	227	22.9%	0.52	4.1%	3.3%
Washington Township	Macomb	(135,023)	124%	N/A	(6)	2495.5%	0.00	0.3%	0.2%
Wayne	Wayne	35,826,821	5%	1.81	2,036	72.8%	6.26	17.8%	17.1%
Wixom	Oakland	4,075,748	46%	0.41	302	51.3%	0.84	7.5%	5.4%

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Table 1 - OPEB Ratios by Local Unit

Local Unit Name	County	OPEB								
		Net Liability \$	Liability Ratios			Budget Ratios		OPEB Annual Required Contribution as a Millage Equivalent	OPEB Cost as a % of General Fund Revenue	OPEB Cost as a % of Government Wide Revenue
		Net OPEB Liability	OPEB Liability Funded Status	Unfunded OPEB Compared to Governmental Debt	Unfunded OPEB per Capita	OPEB Annual Required Contribution Funded				
Woodhaven	Wayne	24,478,132	0%	2.20	1,901	32.2%	3.63	17.6%	15.2%	
Wyandotte	Wayne	70,214,898	2%	7.59	2,713	48.6%	9.69	26.5%	24.9%	
Ypsilanti	Washtenaw	9,101,824	25%	0.15	468	95.9%	3.00	7.5%	5.3%	
10,001 - 30,000 Total		\$ 1,603,698,719								
10,001 - 30,000 Average			14%	26.30	\$ 996	93.2%	3.70	13.1%	10.7%	
Ann Arbor	Washtenaw	169,637,000	30%	1.36	1,489	97.4%	3.07	18.9%	12.6%	
Battle Creek	Calhoun	52,472,521	3%	2.41	1,002	46.0%	2.38	8.4%	6.1%	
Bay City	Bay	105,352,439	4%	5.87	3,016	64.9%	13.88	38.0%	29.0%	
Bedford Township	Monroe	303,275	0%	0.07	10	0.0%	0.03	0.5%	0.4%	
Bloomfield Charter Township	Oakland	87,816,000	0%	1.71	2,138	35.5%	2.43	22.5%	16.8%	
Brownstown Charter Township	Wayne	27,177,558	5%	4.72	887	14.1%	3.60	19.5%	17.9%	
Canton Charter Township	Wayne	70,944,807	5%	2.49	787	46.6%	1.34	8.6%	8.8%	
Chesterfield Township	Macomb	12,727,702	16%	2.32	293	111.1%	0.83	6.8%	6.6%	
Clinton Charter Township	Macomb	53,802,891	22%	1.73	556	97.4%	1.49	9.4%	8.3%	
Dearborn	Wayne	156,323,331	19%	15.21	1,593	64.9%	3.77	15.1%	13.8%	
Dearborn Heights	Wayne	123,672,291	0%	11.30	2,141	35.7%	7.54	30.0%	25.6%	
Delta Charter Township	Eaton	7,312,416	36%	0.81	226	110.3%	0.58	6.7%	4.8%	
East Lansing	Ingham	37,332,957	13%	1.33	768	100.0%	4.59	12.0%	9.4%	
Eastpointe	Macomb	37,587,072	7%	8.93	1,159	96.5%	4.76	14.6%	11.1%	
Farmington Hills	Oakland	30,932,963	59%	1.59	388	100.0%	0.88	7.1%	5.1%	
Flint	Genesee	862,302,934	0%	27.04	8,418	31.1%	48.50	91.3%	59.1%	
Flint Charter Township	Genesee	13,816,011	0%	3.93	433	39.2%	1.14	10.0%	8.6%	
Grand Blanc Charter Township	Genesee	9,804,061	25%	0.83	261	60.7%	1.02	11.1%	10.2%	
Grand Rapids	Kent	223,726,627	0%	2.19	1,190	95.4%	3.31	15.3%	8.2%	
Holland	Ottawa	6,347,333	0%	0.20	192	78.4%	0.66	4.3%	2.5%	
Holland Charter Township	Ottawa	374,568	0%	N/A	11	96.1%	1.74	8.4%	5.8%	
Independence Charter Township	Oakland	5,630,060	25%	30.17	162	61.7%	0.40	3.3%	3.0%	
Jackson	Jackson	36,511,772	1%	0.85	1,089	18.7%	4.10	13.4%	8.5%	
Kalamazoo	Kalamazoo	263,182,000	0%	4.65	3,544	28.8%	13.91	42.7%	30.2%	
Kentwood	Kent	(146,543)	109%	(0.01)	(3)	100.0%	0.07	0.8%	0.4%	
Lansing	Ingham	376,458,000	10%	9.90	3,294	78.3%	10.69	23.5%	17.7%	
Lincoln Park	Wayne	105,420,210	0%	38.03	2,764	67.3%	9.11	27.5%	22.8%	
Livonia	Wayne	92,862,000	39%	2.27	958	91.8%	1.51	14.3%	7.8%	
Macomb Township	Macomb	6,121,545	64%	0.16	77	71.5%	0.46	9.4%	5.8%	
Meridian Charter Township	Ingham	3,652,254	32%	1.05	92	74.0%	0.28	2.7%	2.4%	
Midland	Midland	60,670,172	26%	2.92	1,449	100.0%	2.88	18.2%	14.5%	
Muskegon	Muskegon	10,764,000	55%	1.75	280	100.0%	1.49	4.5%	3.5%	
Novi	Oakland	10,845,195	46%	0.29	196	105.8%	0.47	6.1%	3.2%	
Pittsfield Charter Township	Washtenaw	6,488,292	19%	1.05	187	111.3%	0.46	5.5%	4.6%	
Plainfield Charter Township	Kent	3,275,688	0%	2.50	106	42.4%	0.30	4.6%	4.8%	
Pontiac	Oakland	376,944,932	9%	10.22	6,334	23.0%	15.39	52.5%	36.5%	
Port Huron	St. Clair	50,007,000	10%	12.93	1,657	100.0%	4.78	16.1%	11.3%	
Portage	Kalamazoo	(301,258)	107%	(0.00)	(7)	782.5%	0.03	1.3%	0.9%	
Redford Charter Township	Wayne	100,844,783	3%	6.31	2,085	72.5%	5.78	23.5%	18.1%	
Rochester Hills	Oakland	1,436,359	59%	0.06	20	196.4%	0.05	0.6%	0.3%	
Roseville	Macomb	67,795,799	4%	4.79	1,433	98.5%	3.85	12.6%	10.3%	
Royal Oak	Oakland	111,977,000	4%	6.46	1,956	50.9%	6.37	45.3%	28.9%	
Saginaw	Saginaw	201,433,114	1%	N/A	3,911	52.4%	29.87	53.5%	32.2%	
Saginaw Charter Township	Saginaw	6,818,912	11%	26.27	167	44.1%	0.53	5.6%	4.6%	
Shelby Charter Township	Macomb	70,056,519	17%	N/A	949	248.7%	2.08	14.3%	14.0%	
Southfield	Oakland	161,568,452	20%	3.39	2,252	114.3%	3.32	18.2%	11.7%	
Southgate	Wayne	55,983,423	6%	4.53	1,863	44.4%	5.90	24.1%	18.5%	
St. Clair Shores	Macomb	102,072,255	8%	11.55	1,709	68.1%	4.51	20.0%	15.3%	
Sterling Heights	Macomb	139,812,173	22%	4.86	1,078	100.0%	2.67	14.0%	13.3%	
Taylor	Wayne	208,546,075	0%	6.86	3,303	51.0%	8.39	26.2%	22.5%	
Troy	Oakland	29,592,000	67%	1.07	365	110.5%	0.66	6.3%	4.9%	
Warren	Macomb	295,473,638	9%	3.02	2,204	100.0%	3.76	17.4%	12.3%	

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Local Unit Name	County	OPEB		Budget Ratios			OPEB Annual Required Contribution as a Millage Equivalent	OPEB Cost as a % of General Fund Revenue	OPEB Cost as a % of Government Wide Revenue
		Net Liability \$	Liability Ratios	Unfunded OPEB Compared to Governmental Debt	Unfunded OPEB per Capita	OPEB Annual Required Contribution Funded			
Waterford Charter Township	Oakland	151,395,861	4%	15.73	2,111	56.0%	4.14	27.7%	23.5%
West Bloomfield Charter Township	Oakland	32,264,231	41%	1.89	499	91.8%	1.12	11.3%	10.6%
Westland	Wayne	216,389,936	0%	27.38	2,573	37.0%	6.41	25.1%	21.0%
White Lake Charter Township	Oakland	9,251,244	0%	1.26	308	20.0%	0.98	9.9%	7.8%
Wyoming	Kent	50,972,758	29%	2.08	707	75.2%	2.76	24.1%	11.8%
Ypsilanti Charter Township	Washtenaw	13,677,846	29%	2.27	256	100.0%	1.19	13.0%	6.8%
30,001 - 200,000 Total		\$ 5,525,514,454							
30,001 - 200,000 Average			19%	6.26	\$ 1,360	88.1%	4.62	17.2%	12.7%
Detroit									
More than 200,000	Wayne	4,971,236,281	0%	4.23	6,965	51.2%	35.60	26.8%	20.0%
All Local Units Total		\$ 12,731,397,702							
All Local Units Average (Total)			12%	15.62	\$ 1,037	79.6%	3.30	12.9%	10.2%