State of Michigan
Table 2 - Pension Ratios by Local Unit
Local Government
FY 2011 Financial Data

| (by Population Category) | Liability Ratios |  |  | Budget Ratios |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Local Unit Name | Pension Liability Funded Status | Unfunded Pension compared to Governmental Debt | Unfunded Pension per Capita | Pension Annual Required Contribution Funded | Pension Annual Required Contribution as a Millage Equivalent | Pension Cost as a $\%$ of General Fund Revenue | Pension Cost as a \% of Government Wide Revenue |
| Au Gres | 73\% | 0.55 | 627 | 100.0\% | 2.79 | 18.5\% | 13.7\% |
| Brooklyn Village | 72\% | 1.38 | 263 | 100.0\% | 0.83 | 6.4\% | 4.3\% |
| Coleman | 66\% | 104.28 | 536 | 100.0\% | 3.68 | 12.3\% | 9.0\% |
| Crystal Falls | 72\% | 10.90 | 1,543 | 100.0\% | 6.43 | 15.0\% | 13.5\% |
| Frankfort | 63\% | 0.42 | 773 | 100.0\% | 1.33 | 7.0\% | 5.3\% |
| Harbor Springs | 67\% | 1.64 | 1,062 | 100.0\% | 0.53 | 5.9\% | 6.5\% |
| Lexington Village | 74\% | 4.12 | 425 | 100.0\% | 1.34 | 7.7\% | 5.6\% |
| Luna Pier | 61\% | 272.92 | 1,229 | 100.0\% | 1.24 | 9.5\% | 8.8\% |
| Mackinaw City Village | 89\% | 0.05 | 83 | 100.0\% | 0.24 | 1.6\% | 0.9\% |
| Pentwater Village | 86\% | 0.44 | 251 | 100.0\% | 0.29 | 2.3\% | 1.9\% |
| Southfield Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Less than 1,500 Total |  |  |  |  |  |  |  |
| Less than 1,500 Average | 72\% | 39.67 | 617 | 100.0\% | 1.70 | 7.8\% | 6.3\% |
| Algonac | 94\% | 0.39 | 65 | 100.0\% | 0.87 | 3.8\% | 8.1\% |
| Bangor | 152\% | (7.50) | (400) | N/A | - | 0.0\% | 0.0\% |
| Belleville | 60\% | 4.91 | 679 | 100.0\% | 1.98 | 7.9\% | 7.3\% |
| Bloomfield Hills | 57\% | 1.79 | 3,087 | 100.0\% | 1.10 | 10.1\% | 9.8\% |
| Boyne City | 81\% | N/A | 433 | 100.0\% | 0.94 | 4.8\% | 3.1\% |
| Capac Village | 41\% | 6.47 | 666 | 100.0\% | 1.50 | 7.2\% | 5.8\% |
| Cheboygan | 70\% | 0.46 | 593 | 100.0\% | 1.64 | 8.2\% | 5.6\% |
| Chelsea | 67\% | 0.77 | 699 | 159.7\% | 1.69 | 9.6\% | 7.6\% |
| Clio | 86\% | 0.38 | 46 | 100.0\% | 1.22 | 4.7\% | 3.8\% |
| Corunna | 65\% | 1.37 | 448 | 100.0\% | 2.86 | 10.2\% | 6.7\% |
| Croswell | 61\% | N/A | 1,317 | 100.0\% | 5.89 | 21.9\% | 16.1\% |
| DeWitt | 58\% | 4.16 | 369 | 100.0\% | 0.99 | 5.1\% | 4.6\% |
| Dexter Village | 78\% | 0.30 | 181 | 100.0\% | 0.66 | 4.4\% | 3.0\% |
| Durand | 82\% | 0.37 | 229 | 100.0\% | 1.47 | 6.2\% | 4.7\% |
| East China Township | 77\% | N/A | 385 | 100.0\% | 0.34 | 8.3\% | 6.6\% |
| Essexville | 83\% | 0.34 | 293 | 100.0\% | 1.28 | 8.5\% | 5.1\% |
| Frankenmuth | 79\% | 0.65 | 519 | 100.0\% | 1.04 | 7.0\% | 4.9\% |
| Franklin Village | 67\% | 0.48 | 533 | 100.0\% | 0.51 | 8.0\% | 4.5\% |
| Fremont | 68\% | 2.13 | 717 | 100.0\% | 1.96 | 10.3\% | 9.5\% |
| Gaylord | 74\% | 0.47 | 685 | 100.0\% | 1.83 | 13.5\% | 9.2\% |
| Gibraltar | 97\% | 0.08 | 58 | 100.0\% | 1.17 | 5.7\% | 4.8\% |
| Gladstone | 53\% | 5.68 | 1,048 | 100.0\% | 4.39 | 18.5\% | 10.5\% |
| Harbor Beach | 95\% | 0.34 | 152 | 100.0\% | 0.60 | 2.0\% | 1.8\% |
| Hart | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Imlay City | 77\% | 0.71 | 348 | 100.0\% | 1.58 | 7.6\% | 7.0\% |
| Kalkaska Village | 67\% | N/A | 713 | 100.0\% | 2.85 | 17.3\% | 13.3\% |
| Keego Harbor | 67\% | 0.55 | 405 | 100.0\% | 0.64 | 2.6\% | 2.8\% |
| Lake Orion Village | 76\% | 1.98 | 333 | 100.0\% | 0.58 | 3.1\% | 2.8\% |
| Lathrup Village | 85\% | 12.13 | 228 | 100.0\% | 0.86 | 3.1\% | 3.0\% |
| Linden | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Lowell | 77\% | 0.52 | 681 | 100.0\% | 2.35 | 11.3\% | 8.4\% |
| Manchester Village | N/A | - - | - | N/A | - | 0.0\% | 0.0\% |
| Manistique | 55\% | 1.71 | 1,646 | 100.0\% | 6.31 | 19.3\% | 12.5\% |
| Marine City | 86\% | 0.96 | 248 | 100.0\% | 0.84 | 3.2\% | 2.3\% |
| Middleville Village | 84\% | 1.16 | 65 | 100.0\% | 0.35 | 2.8\% | 2.1\% |
| Montague | 78\% | 0.47 | 355 | 100.0\% | 1.01 | 5.0\% | 4.1\% |
| Montrose | 49\% | 0.60 | 308 | 100.0\% | 1.78 | 5.8\% | 5.2\% |
| Morton Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Mount Morris | 68\% | 2.53 | 547 | 100.0\% | 0.26 | 7.0\% | 6.4\% |
| Newberry Village | 70\% | 5.14 | 761 | 100.0\% | 5.21 | 9.5\% | 7.4\% |
| North Muskegon | 82\% | 2.17 | 272 | 103.0\% | 0.79 | 5.2\% | 4.3\% |
| Norway | 53\% | 1.78 | 2,650 | 100.0\% | 10.27 | 25.4\% | 20.2\% |
| Orchard Lake Village | 84\% | 1.62 | 313 | 100.0\% | 0.33 | 5.3\% | 3.9\% |
| Otsego | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Local Unit Name | Pension Liability Funded Status | Unfunded Pension compared to Governmental Debt | Unfunded Pension per Capita | Pension Annual Required Contribution Funded | Pension Annual Required Contribution as a Millage Equivalent | Pension Cost as a \% of General Fund Revenue | Pension Cost as a <br> \% of Government <br> Wide Revenue |
| Parchment | 89\% | N/A | 174 | 100.0\% | 0.17 | 0.3\% | 0.5\% |
| Perry | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Plainwell | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Pleasant Ridge | 64\% | 0.68 | 614 | 100.0\% | 1.26 | 6.5\% | 4.3\% |
| Portland | 65\% | 2.90 | 972 | 100.0\% | 4.17 | 18.8\% | 10.6\% |
| Richland Township | 67\% | 2.66 | 241 | 100.0\% | 0.87 | 11.2\% | 7.6\% |
| Rockwood | 107\% | (0.06) | (41) | 100.0\% | 0.42 | 1.5\% | 1.2\% |
| Rogers City | 63\% | 7.52 | 1,275 | 100.0\% | 3.78 | 16.0\% | 13.3\% |
| Romeo Village | 74\% | 1.60 | 442 | 100.0\% | 1.14 | 6.7\% | 5.8\% |
| Roosevelt Park | 72\% | N/A | 314 | 100.0\% | 1.12 | 6.0\% | 5.4\% |
| Sandusky | 54\% | 3.44 | 638 | 100.0\% | 2.01 | 7.3\% | 5.7\% |
| South Haven | 105\% | (0.11) | (231) | 100.0\% | 0.32 | 2.1\% | 1.3\% |
| Sparta Village | 57\% | 1.58 | 394 | 100.0\% | 1.22 | 9.1\% | 4.8\% |
| Spring Lake Village | 72\% | 0.46 | 361 | 100.0\% | 0.73 | 4.5\% | 3.3\% |
| St. Charles Village | 71\% | N/A | 428 | 100.0\% | 2.46 | 12.2\% | 10.2\% |
| St. Ignace | 72\% | 2.03 | 1,002 | 100.0\% | 3.49 | 16.3\% | 10.6\% |
| Sylvan Lake | 85\% | 0.08 | 178 | 100.0\% | 0.43 | 2.9\% | 1.9\% |
| Union City Village | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Utica | 81\% | 0.57 | 440 | 100.0\% | 1.53 | 5.3\% | 5.2\% |
| Vassar | 86\% | 1.40 | 305 | 100.0\% | 2.33 | 7.1\% | 6.2\% |
| Village of Grosse Pointe Shores | 88\% | 1.84 | 780 | 175.5\% | 1.85 | 9.9\% | 9.1\% |
| Wakefield | 70\% | N/A | 682 | 100.0\% | 3.57 | 7.4\% | 4.9\% |
| West Branch | 85\% | 14.58 | 273 | 100.0\% | 1.48 | 6.8\% | 3.6\% |
| Whitehall | 81\% | 1.11 | 329 | 100.0\% | 1.23 | 7.6\% | 6.5\% |
| Williamston | 73\% | 0.59 | 278 | 100.0\% | 0.87 | 3.7\% | 3.9\% |
| Wolverine Lake Village | 51\% | N/A | 298 | 100.0\% | 0.42 | 2.6\% | 2.3\% |
| 1,501-5,000 Total |  |  |  |  |  |  |  |
| 1,501-5,000 Average | 75\% | 1.74 | 469 | 102.3\% | 1.55 | 7.0\% | 5.4\% |
| Albion | 134\% | (2.75) | (954) | 100.0\% | 0.26 | 0.9\% | 0.5\% |
| Alma | 93\% | 11.54 | 131 | 100.0\% | 1.37 | 5.3\% | 4.0\% |
| Belding | 63\% | 0.19 | 96 | 100.0\% | 0.27 | 1.0\% | 0.7\% |
| Brighton | 70\% | 0.40 | 567 | 100.0\% | 1.44 | 7.7\% | 7.0\% |
| Bruce Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Buena Vista Charter Township | 77\% | 0.67 | 258 | 100.0\% | 1.07 | 4.5\% | 4.2\% |
| Center Line | 67\% | 6.84 | 943 | 100.0\% | 2.60 | 7.0\% | 6.7\% |
| Charlotte | 72\% | 1.33 | 548 | 100.0\% | 1.77 | 8.3\% | 7.4\% |
| Clay Township | 68\% | 1.52 | 244 | 100.0\% | 0.58 | 6.2\% | 5.2\% |
| Davison | 64\% | 2.26 | 668 | 167.8\% | 3.18 | 15.8\% | 11.1\% |
| Dowagiac | 55\% | 4.62 | 1,264 | 100.0\% | 5.82 | 16.7\% | 12.3\% |
| Eaton Rapids | 71\% | 1.16 | 604 | 100.0\% | 3.39 | 25.2\% | 19.2\% |
| Ecorse | 51\% | 1.10 | 2,180 | 100.0\% | 4.58 | 8.3\% | 11.3\% |
| Egelston Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Flat Rock | 60\% | 0.44 | 782 | 100.0\% | 1.61 | 7.9\% | 4.7\% |
| Flushing | 64\% | 10.18 | 661 | 100.0\% | 2.74 | 14.2\% | 10.7\% |
| Grand Blanc | 75\% | 2.39 | 297 | 100.0\% | 1.03 | 6.5\% | 5.5\% |
| Grand Ledge | 64\% | 0.92 | 108 | 100.0\% | 0.29 | 2.3\% | 1.5\% |
| Grosse Pointe | 114\% | (1.30) | (637) | 100.0\% | 0.10 | 0.6\% | 0.5\% |
| Grosse Pointe Farms | 94\% | 0.49 | 316 | 100.0\% | 1.23 | 7.3\% | 6.9\% |
| Groveland Township | 93\% | 0.19 | 15 | 119.7\% | 0.17 | 1.3\% | 1.3\% |
| Hampton Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Hastings | 62\% | 27.54 | 749 | 100.0\% | 2.58 | 10.1\% | 8.8\% |
| Holly Village | 64\% | 14.95 | 707 | 100.0\% | 2.38 | 9.5\% | 8.3\% |
| Houghton | 86\% | 0.12 | 42 | 100.0\% | 0.56 | 2.0\% | 1.5\% |
| Howell | 64\% | 0.77 | 716 | 100.0\% | 1.78 | 9.1\% | 8.2\% |
| Huntington Woods | 55\% | 0.69 | 1,553 | 151.2\% | 2.21 | 10.5\% | 6.5\% |
| Iron Mountain | 56\% | 68.57 | 1,441 | 100.0\% | 4.27 | 15.3\% | 13.2\% |
| Laketon Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |

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| Local Unit Name | Pension Liability Funded Status | Unfunded Pension compared to Governmental Debt | Unfunded Pension per Capita | Pension Annual Required Contribution Funded | Pension Annual Required Contribution as a Millage Equivalent | Pension Cost as a \% of General Fund Revenue | Pension Cost as a <br> \% of Government Wide Revenue |
| Lansing Charter Township | 100\% | 0.00 | 0 | 100.0\% | 0.56 | 4.4\% | 4.3\% |
| Lapeer | 76\% | 0.36 | 514 | 100.0\% | 2.87 | 9.8\% | 6.5\% |
| Long Lake Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Ludington | 75\% | 2.97 | 683 | 100.0\% | 2.72 | 13.1\% | 10.6\% |
| Marshall | 82\% | 1.68 | 709 | 100.0\% | 1.51 | 6.8\% | 4.9\% |
| Marysville | 81\% | 1.54 | 831 | 100.0\% | 2.49 | 12.6\% | 11.1\% |
| Mason | 78\% | 0.55 | 370 | 100.0\% | 1.07 | 4.5\% | 4.1\% |
| Milan | 55\% | 3.43 | 842 | 100.0\% | 4.07 | 9.9\% | 8.4\% |
| Milford Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Milford Village | 70\% | 2.00 | 527 | 100.0\% | 1.40 | 5.9\% | 5.2\% |
| Northville | 63\% | 2.32 | 1,127 | 100.0\% | 1.95 | 10.6\% | 8.5\% |
| Petoskey | 85\% | 2.56 | 536 | 100.0\% | 1.22 | 11.4\% | 7.8\% |
| Plymouth | 52\% | 0.72 | 865 | 100.0\% | 1.43 | 9.5\% | 6.0\% |
| Raisinville Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Richfield Township | 60\% | 4.02 | 153 | 100.0\% | 0.34 | 3.8\% | 3.2\% |
| River Rouge | 59\% | 4.27 | 3,118 | 88.3\% | 13.39 | 40.2\% | 24.8\% |
| Rose Township | 0\% | N/A | 13 | N/A | N/A | 0.0\% | 0.0\% |
| Saline | 71\% | 0.43 | 632 | 212.5\% | 1.78 | 9.8\% | 7.3\% |
| Springfield | 83\% | 2.46 | 288 | 100.0\% | 2.27 | 9.1\% | 5.9\% |
| St. Clair | 68\% | 1.55 | 977 | 100.0\% | 2.28 | 11.6\% | 9.0\% |
| Swartz Creek | 93\% | 0.91 | 106 | 139.1\% | 0.40 | 3.8\% | 2.7\% |
| Tecumseh | 85\% | 1.13 | 337 | 100.0\% | 1.78 | 9.2\% | 7.5\% |
| Thetford Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Three Rivers | 78\% | 0.73 | 395 | 100.0\% | 1.83 | 9.7\% | 6.4\% |
| Tittabawassee Township | 105\% | (0.42) | (10) | 163.1\% | 0.13 | 1.8\% | 1.4\% |
| Walled Lake | 39\% | 3.45 | 1,040 | 100.0\% | 1.95 | 7.9\% | 7.2\% |
| Zeeland | 73\% | 0.64 | 373 | 110.1\% | 1.34 | 6.5\% | 5.4\% |
| 5,001-10,000 Total <br> 5,001-10,000 Average | 72\% | 3.62 | 495 | 107.5\% | 1.75 | 7.4\% | 5.8\% |
| Allen Park | 76\% | 4.04 | 851 | 131.6\% | 2.66 | 12.0\% | 10.1\% |
| Alpena | 99\% | 0.13 | 27 | 100.0\% | 2.38 | 6.7\% | 6.1\% |
| Auburn Hills | 93\% | 0.90 | 141 | 137.8\% | 0.40 | 4.8\% | 4.7\% |
| Benton Charter Township | 75\% | 6.03 | 341 | 100.0\% | 1.58 | 8.1\% | 8.1\% |
| Berkley | 77\% | 1.78 | 624 | 100.0\% | 2.57 | 13.7\% | 10.0\% |
| Beverly Hills Village | 85\% | N/A | 294 | 100.0\% | 1.16 | 8.7\% | 8.3\% |
| Birmingham | 94\% | 0.35 | 316 | 156.6\% | 0.58 | 6.3\% | 5.5\% |
| Blackman Charter Township | 61\% | 51.07 | 111 | 100.0\% | 0.51 | 11.0\% | 5.1\% |
| Brandon Charter Township | 88\% | 0.31 | 44 | 99.6\% | 0.27 | 3.8\% | 3.0\% |
| Bridgeport Charter Township | 73\% | 6.47 | 180 | 100.0\% | 1.05 | 10.4\% | 8.2\% |
| Burton | 45\% | 2.08 | 759 | 100.0\% | 1.35 | 11.7\% | 7.1\% |
| Cadillac | 84\% | 3.03 | 335 | 154.3\% | 3.05 | 10.7\% | 9.7\% |
| Clawson | 52\% | 0.55 | 1,035 | 100.0\% | 3.30 | 15.0\% | 10.0\% |
| Cooper Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Davison Township | 74\% | N/A | 110 | 100.0\% | 0.63 | 5.6\% | 5.8\% |
| Delhi Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| East Grand Rapids | 63\% | 0.57 | 619 | 100.0\% | 1.15 | 6.0\% | 5.4\% |
| Farmington | 99\% | 0.04 | 16 | 100.0\% | 1.29 | 5.7\% | 5.7\% |
| Fenton | 75\% | 6.97 | 268 | 100.0\% | 0.93 | 7.1\% | 5.7\% |
| Fenton Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Ferndale | 108\% | (0.20) | (203) | 100.0\% | 1.13 | 4.0\% | 2.5\% |
| Flushing Charter Township | 59\% | 393.70 | 217 | 100.0\% | 0.46 | 5.5\% | 4.5\% |
| Fort Gratiot Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Fraser | 57\% | 3.06 | 1,355 | 80.4\% | 3.14 | 12.0\% | 9.8\% |
| Frenchtown Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Fruitport Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Garden City | 79\% | 0.99 | 565 | 100.0\% | 1.96 | 6.9\% | 6.2\% |
| Garfield Charter Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |

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| Local Unit Name | Pension Liability Funded Status | Unfunded Pension compared to Governmental Debt | Unfunded Pension per Capita | Pension Annual Required Contribution Funded | Pension Annual Required Contribution as a Millage Equivalent | Pension Cost as a \% of General Fund Revenue | Pension Cost as a <br> \% of Government Wide Revenue |
| Genesee Charter Township | 55\% | 193.76 | 321 | 100.0\% | 1.42 | 8.3\% | 10.9\% |
| Grand Haven | 98\% | 0.15 | 165 | 100.0\% | 1.70 | 8.3\% | 6.6\% |
| Grand Haven Charter Township | N/A |  | - | N/A | - | 0.0\% | 0.0\% |
| Grandville | 69\% | 0.98 | 342 | 100.0\% | 1.05 | 8.4\% | 6.8\% |
| Green Oak Township | 61\% | 0.12 | 68 | N/A | N/A | N/A | N/A |
| Grosse lle Township | 71\% | 1.74 | 674 | 100.0\% | 1.18 | 10.1\% | 8.0\% |
| Grosse Pointe Park | 71\% | 1.00 | 871 | 100.0\% | 1.33 | 7.8\% | 6.6\% |
| Grosse Pointe Woods | 83\% | 3.11 | 465 | 100.0\% | 1.52 | 8.5\% | 6.0\% |
| Hamtramck | 59\% | 13.95 | 1,738 | 100.0\% | 13.32 | 18.6\% | 18.2\% |
| Harper Woods | 70\% | 2.11 | 1,026 | 13.2\% | 3.56 | 12.5\% | 8.1\% |
| Harrison Charter Township | 72\% | 6.01 | 414 | 100.0\% | 1.18 | 12.0\% | 11.1\% |
| Hazel Park | 74\% | 7.71 | 923 | 100.0\% | 4.73 | 9.3\% | 8.3\% |
| Highland Charter Township | N/A | - | - | N/A |  | 0.0\% | 0.0\% |
| Highland Park | 60\% | 0.76 | 1,348 | 81.6\% | 6.66 | 8.5\% | 6.2\% |
| Huron Charter Township | 68\% | 7.50 | 310 | 100.0\% | 0.88 | 5.8\% | 5.8\% |
| Inkster | 94\% | 0.32 | 105 | 105.9\% | 2.13 | 4.5\% | 3.5\% |
| Kalamazoo Charter Township | 85\% | 3.28 | 56 | 100.0\% | 0.68 | 4.4\% | 3.6\% |
| Leoni Township | 87\% | N/A | 49 | 100.0\% | 0.33 | 7.1\% | 7.1\% |
| Lyon Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Madison Heights | 84\% | 3.68 | 534 | 100.0\% | 2.00 | 8.2\% | 7.2\% |
| Marquette | 74\% | 1.14 | 966 | 100.0\% | 3.78 | 13.1\% | 10.7\% |
| Melvindale | 58\% | 15.79 | 1,703 | 100.0\% | 7.70 | 17.8\% | 15.8\% |
| Monroe | 106\% | (0.83) | (372) | 100.0\% | 1.36 | 7.6\% | 5.8\% |
| Mount Clemens | 91\% | 1.79 | 300 | 60.3\% | 25.26 | 10.4\% | 8.8\% |
| Mount Morris Township | 61\% | 21.35 | 480 | 100.0\% | 2.23 | 12.6\% | 12.2\% |
| Mount Pleasant | 83\% | 1.68 | 294 | 100.0\% | 2.61 | 8.9\% | 7.3\% |
| Mundy Township | 72\% | 67.28 | 102 | 100.0\% | 0.49 | 4.4\% | 4.6\% |
| Muskegon Charter Township | 85\% | 456.94 | 129 | 100.0\% | 0.88 | 6.7\% | 5.2\% |
| Muskegon Heights | 84\% | 2.62 | 460 | 149.8\% | 2.65 | 5.8\% | 4.7\% |
| New Baltimore | 93\% | 0.05 | 63 | 100.0\% | 1.03 | 6.4\% | 4.4\% |
| Niles | 90\% | 10.86 | 290 | 100.0\% | 2.14 | 7.9\% | 6.4\% |
| Northville Township | 71\% | 0.21 | 247 | 100.0\% | 0.81 | 8.7\% | 7.3\% |
| Norton Shores | 60\% | N/A | 567 | 100.0\% | 1.38 | 14.5\% | 8.8\% |
| Oak Park | 67\% | 0.91 | 1,071 | 100.0\% | 5.22 | 17.3\% | 11.6\% |
| Oshtemo Charter Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Owosso | 99\% | 0.18 | 28 | 100.0\% | 1.35 | 5.6\% | 4.7\% |
| Oxford Charter Township | 74\% | 0.22 | 57 | 100.0\% | 0.18 | 3.3\% | 1.3\% |
| Park Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Plymouth Charter Township | 78\% | 0.62 | 167 | 100.0\% | 0.32 | 4.6\% | 4.7\% |
| Port Huron Charter Township | 77\% | 0.93 | 52 | 100.0\% | 0.30 | 3.2\% | 2.4\% |
| Riverview | 76\% | 2.32 | 563 | 100.0\% | 3.09 | 13.7\% | 13.0\% |
| Rochester | 82\% | 1.16 | 259 | 100.0\% | 0.57 | 3.9\% | 2.9\% |
| Romulus | 47\% | 5.38 | 937 | 100.0\% | 1.46 | 9.4\% | 7.3\% |
| Scio Township | 81\% | 0.66 | 19 | 100.0\% | 0.07 | 2.3\% | 2.0\% |
| South Lyon | 75\% | 2.09 | 228 | 100.0\% | 1.13 | 7.6\% | 6.8\% |
| Spring Lake Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Springfield Charter Township | 100\% | - | - | N/A | - | 0.0\% | 0.0\% |
| Sturgis | 102\% | (0.23) | (35) | 100.0\% | 2.91 | 10.5\% | 8.1\% |
| Summit Township | 72\% | N/A | 121 | 100.0\% | 0.53 | 10.0\% | 9.1\% |
| Traverse City | 71\% | 1.61 | 1,789 | 100.0\% | 3.79 | 22.5\% | 15.5\% |
| Trenton | 83\% | 7.75 | 926 | 100.0\% | 2.32 | 9.5\% | 8.3\% |
| Van Buren Charter Township | 79\% | 0.52 | 74 | 100.0\% | 0.43 | 3.4\% | 3.3\% |
| Vienna Charter Township | 79\% | 0.06 | 19 | 100.0\% | 0.16 | 1.9\% | 1.5\% |
| Walker | 58\% | 0.62 | 310 | 100.0\% | 0.76 | 6.2\% | 5.0\% |
| Washington Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Wayne | 77\% | 1.10 | 1,236 | 100.0\% | 4.50 | 12.8\% | 12.3\% |
| Wixom | 68\% | 0.73 | 542 | 100.0\% | 1.20 | 10.8\% | 7.8\% |

State of Michigan
Table 2 - Pension Ratios by Local Unit
Local Government
FY 2011 Financial Data

| (by Population Category) | Liability Ratios |  |  | Budget Ratios |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Local Unit Name | $\begin{array}{\|c\|} \hline \text { Pension } \\ \text { Liability } \\ \text { Funded Status } \\ \hline \end{array}$ | Unfunded Pension compared to Governmental Debt | Unfunded Pension per Capita | Pension Annual Required Contribution Funded | Pension Annual Required Contribution as a Millage Equivalent | Pension Cost as a \% of General Fund Revenue | Pension Cost as a <br> \% of Government Wide Revenue |
| Woodhaven | 73\% | 0.59 | 508 | 100.0\% | 1.62 | 7.4\% | 6.4\% |
| Wyandotte | 76\% | 2.15 | 769 | 92.7\% | 5.10 | 11.9\% | 11.2\% |
| Ypsilanti | 92\% | 0.08 | 230 | 100.0\% | 3.09 | 7.7\% | 5.5\% |
| 10,001-30,000 Total |  |  |  |  |  |  |  |
| Ann Arbor | 88\% | 0.46 | 506 | 100.0\% | 1.85 | 11.3\% | 7.5\% |
| Battle Creek | 77\% | 2.68 | 1,117 | 100.0\% | 4.39 | 15.4\% | 11.1\% |
| Bay City | 70\% | 2.16 | 1,111 | 127.7\% | 6.78 | 20.1\% | 15.3\% |
| Bedford Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Bloomfield Charter Township | 81\% | 0.56 | 699 | 100.0\% | 1.51 | 13.8\% | 10.3\% |
| Brownstown Charter Township | 76\% | 0.63 | 118 | 100.0\% | 0.83 | 4.6\% | 4.2\% |
| Canton Charter Township | 71\% | 0.90 | 286 | 100.0\% | 0.87 | 5.5\% | 5.5\% |
| Chesterfield Township | 75\% | 1.00 | 126 | 146.1\% | 0.53 | 4.4\% | 4.3\% |
| Clinton Charter Township | 85\% | 0.83 | 265 | 100.0\% | 1.58 | 10.0\% | 8.8\% |
| Dearborn | 90\% | 4.62 | 483 | 100.1\% | 3.13 | 12.5\% | 11.4\% |
| Dearborn Heights | 93\% | 1.23 | 234 | 100.0\% | 2.39 | 9.8\% | 8.3\% |
| Delta Charter Township | 70\% | 0.37 | 102 | 100.0\% | 0.13 | 1.5\% | 1.1\% |
| East Lansing | 65\% | 1.85 | 1,068 | 100.0\% | 4.97 | 13.0\% | 10.2\% |
| Eastpointe | 69\% | 4.90 | 635 | 100.0\% | 4.57 | 14.0\% | 10.7\% |
| Farmington Hills | 82\% | 1.38 | 336 | 100.0\% | 1.11 | 9.0\% | 6.4\% |
| Flint | 71\% | 7.83 | 2,439 | 100.0\% | 8.30 | 16.1\% | 10.4\% |
| Flint Charter Township | 71\% | 2.54 | 280 | 124.2\% | 0.59 | 5.9\% | 5.1\% |
| Grand Blanc Charter Township | 58\% | 0.53 | 168 | 100.0\% | 0.46 | 4.4\% | 4.0\% |
| Grand Rapids | 87\% | 0.99 | 539 | 100.0\% | 2.09 | 9.7\% | 5.2\% |
| Holland | 73\% | 0.93 | 883 | 100.0\% | 2.56 | 17.1\% | 9.8\% |
| Holland Charter Township | N/A | N/A | - | N/A | - | 0.0\% | 0.0\% |
| Independence Charter Township | 80\% | 7.83 | 42 | 100.0\% | 0.16 | 1.3\% | 1.2\% |
| Jackson | 64\% | 0.96 | 1,228 | 100.0\% | 5.55 | 18.9\% | 12.0\% |
| Kalamazoo | 134\% | (2.28) | (1,739) | N/A | - | 0.0\% | 0.0\% |
| Kentwood | 88\% | 0.15 | 67 | 100.0\% | 0.64 | 7.2\% | 3.7\% |
| Lansing | 79\% | 3.31 | 1,102 | 100.0\% | 6.62 | 14.4\% | 10.9\% |
| Lincoln Park | 37\% | 22.31 | 1,621 | 100.0\% | 7.04 | 21.4\% | 17.7\% |
| Livonia | 105\% | (0.22) | (91) | N/A | - | 0.0\% | 0.0\% |
| Macomb Township | 86\% | 0.01 | 4 | 232.3\% | 0.03 | 0.7\% | 0.4\% |
| Meridian Charter Township | 61\% | 5.61 | 494 | 83.8\% | 1.18 | 10.8\% | 9.5\% |
| Midland | 71\% | 2.59 | 1,283 | 100.0\% | 2.56 | 16.2\% | 12.9\% |
| Muskegon | 100\% | (0.07) | (11) | 181.4\% | 1.70 | 5.1\% | 4.0\% |
| Novi | 70\% | 0.57 | 384 | 100.0\% | 0.78 | 10.2\% | 5.4\% |
| Pittsfield Charter Township | 79\% | 0.65 | 116 | 100.0\% | 0.35 | 4.1\% | 3.5\% |
| Plainfield Charter Township | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Pontiac | 142\% | (5.30) | $(3,284)$ | 100.0\% | 0.75 | 2.5\% | 1.7\% |
| Port Huron | 73\% | 9.17 | 1,175 | 100.0\% | 4.43 | 14.9\% | 10.4\% |
| Portage | 130\% | (0.01) | (16) | N/A | - | 0.0\% | 0.0\% |
| Redford Charter Township | 66\% | 3.09 | 1,022 | 100.0\% | 4.52 | 18.6\% | 14.4\% |
| Rochester Hills | N/A | - | - | N/A | - | 0.0\% | 0.0\% |
| Roseville | 75\% | 2.99 | 896 | 100.0\% | 4.01 | 13.0\% | 10.7\% |
| Royal Oak | 74\% | 2.68 | 812 | 100.0\% | 2.02 | 14.3\% | 9.1\% |
| Saginaw | 65\% | N/A | 2,140 | 100.0\% | 17.06 | 31.1\% | 18.7\% |
| Saginaw Charter Township | 72\% | 15.70 | 100 | 100.0\% | 0.25 | 2.7\% | 2.2\% |
| Shelby Charter Township | 67\% | N/A | 356 | 100.0\% | 1.60 | 10.9\% | 10.7\% |
| Southfield | 87\% | 0.93 | 622 | 100.0\% | 1.94 | 10.6\% | 6.8\% |
| Southgate | 73\% | 1.98 | 813 | 103.9\% | 2.83 | 11.6\% | 8.9\% |
| St. Clair Shores | 77\% | 4.75 | 703 | 100.0\% | 3.09 | 13.4\% | 10.2\% |
| Sterling Heights | 85\% | 1.83 | 407 | 100.0\% | 1.47 | 7.7\% | 7.3\% |
| Taylor | 70\% | 2.25 | 1,083 | 100.0\% | 5.22 | 16.4\% | 14.1\% |
| Troy | 91\% | 0.47 | 161 | 100.0\% | 0.69 | 6.6\% | 5.1\% |
| Warren | 78\% | 1.22 | 888 | 100.0\% | 3.49 | 16.2\% | 11.4\% |

Local Government

| FY 2011 Financial Data (by Population Category) | Pension |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Liability Ratios |  |  | Budget Ratios |  |  |  |
| Local Unit Name | Pension Liability Funded Status | Unfunded Pension compared to <br> Governmental Debt | Unfunded Pension per Capita | Pension Annual Required Contribution Funded | Pension Annual Required Contribution as a Millage Equivalent | Pension Cost as a \% of General Fund Revenue | Pension Cost as a <br> \% of Government <br> Wide Revenue |
| Waterford Charter Township | 77\% | 3.67 | 492 | 100.0\% | 2.32 | 15.3\% | 13.0\% |
| West Bloomfield Charter Township | 74\% | 1.74 | 460 | 100.0\% | 1.45 | 14.6\% | 13.7\% |
| Westland | 93\% | 1.57 | 147 | 100.0\% | 2.09 | 8.1\% | 6.8\% |
| White Lake Charter Township | 81\% | 0.53 | 131 | 100.0\% | 0.49 | 4.6\% | 3.6\% |
| Wyoming | 95\% | 0.31 | 105 | 100.0\% | 1.45 | 12.4\% | 6.0\% |
| Ypsilanti Charter Township | 86\% | 1.08 | 122 | 100.0\% | 0.55 | 6.0\% | 3.1\% |
| $\begin{aligned} & 30,001-200,000 \text { Total } \\ & 30,001-200,000 \text { Average } \end{aligned}$ | 80\% | 2.34 | 435 | 105.9\% | 2.36 | 9.7\% | 7.2\% |
| Detroit <br> More than 200,000 | 92\% | 0.52 | 863 | 100.5\% | 14.64 | 9.0\% | 6.7\% |
| All Local Units Total All Local Units Average (Total) | 76\% | 8.45 | 443 | 103.5\% | 1.92 | 7.7\% | 6.1\% |

