

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

Table 5 - OPEB Actuarial Data

OPEB

Local Unit Name	OPEB Actuarial Year or Alternate Method	OPEB DB Plan Status (Open, Closed, Both or DC only)	OPEB Assets	OPEB Liability	OPEB Annual Required Contribution	Actual OPEB Contribution	OPEB Cost
Au Gres	2010	Open	\$ -	\$ 217,000	\$ 27,739	\$ -	\$ 27,739
Brooklyn Village	2010	Open	-	176,402	34,721	2,996	35,586
Coleman	Alternate	Open	24,087	193,186	24,085	31,053	25,082
Crystal Falls	Alternate	Open	-	3,954,968	244,648	244,648	244,648
Frankfort	2010	Open	-	929,982	68,023	37,039	68,991
Harbor Springs	2011	Open	-	1,564,031	204,708	64,270	213,920
Lexington Village	2010	Open	-	1,490,516	122,802	43,100	121,646
Luna Pier	2010	Open	-	2,797,508	113,101	110,150	113,276
Mackinaw City Village	Alternate	Open	-	219,317	23,128	21,754	23,168
Pentwater Village	2010	Open	-	841,975	101,585	20,336	107,950
Southfield Township	2009	Open	31,519	68,835	11,732	13,046	11,732
Less than 1,500 Total			\$ 55,606	\$ 12,453,720	\$ 976,272	\$ 588,392	\$ 993,738
Less than 1,500 Average							
Algonac	2008	Open	\$ 89,556	\$ 1,135,562	\$ 72,164	\$ 73,210	\$ 72,164
Bangor	2009	Open	-	1,842,628	234,053	55,112	246,176
Belleville	2008	Open	-	3,411,330	265,887	54,975	274,762
Bloomfield Hills	2009	Open	-	11,358,067	988,646	935,784	991,161
Boyer City	2010	Open	-	374,894	29,481	20,309	29,481
Capac Village	2010	Open	-	1,513,456	76,515	73,898	76,521
Cheboygan	Alternate	Closed	-	1,147,165	90,051	97,538	65,905
Chelsea	2010	Open	277,941	7,177,159	701,745	301,808	689,679
Clio	2008	Open	-	1,595,055	242,834	24,710	253,217
Corunna	2008	Open	-	1,639,187	183,170	66,721	185,162
Croswell	2010	Open	-	1,579,927	125,629	21,982	128,127
DeWitt	Alternate	Open	-	5,930,092	901,663	26,314	903,862
Dexter Village	2008	Open	-	1,594,792	157,480	36,963	157,480
Durand	2011	Open	-	3,568,337	264,042	63,728	264,042
East China Township	Alternate	Open	-	2,776,745	111,665	56,089	112,695
Essexville	2009	Open	-	5,311,219	474,791	-	474,791
Frankenmuth	2010	Open	-	265,241	23,862	24,170	23,830
Franklin Village	2009	Open	109,957	1,206,101	91,910	57,000	91,452
Fremont	2010	Open	-	296,014	32,624	34,804	32,467
Gaylord	2011	Open	-	739,026	54,811	17,872	54,607
Gibraltar	2011	Open	387,628	9,902,371	615,720	292,039	596,130
Gladstone	2009	Open	-	4,245,147	374,510	168,357	381,219
Harbor Beach	Alternate	Closed	-	888,567	60,136	45,675	60,182
Hart	Alternate	Open	-	3,374,984	388,913	19,704	389,533
Imlay City	2008	Open	-	455,295	38,131	39,534	38,131
Kalkaska Village	2009	Open	-	6,356,264	389,624	115,586	382,319
Keego Harbor	2009	Open	86,847	727,995	98,383	24,326	98,383
Lake Orion Village	2009	Open	139,944	2,582,191	225,063	113,756	225,063
Lathrup Village	Alternate	Open	-	7,011,832	556,685	185,652	552,563
Linden	2008	Closed	241,213	1,370,086	128,217	58,129	130,482
Lowell	2011	Open	-	2,002,168	150,875	74,450	156,991
Manchester Village	2009	Open	33,648	126,357	15,194	15,194	15,194
Manistique	2009	Closed	-	3,119,197	268,545	113,145	273,469
Marine City	2009	Closed	247,000	6,125,000	375,581	221,447	375,581
Middleville Village	Alternate	Open	-	236,900	34,514	6,600	29,505
Montague	Alternate	Open	185,000	1,809,000	151,694	209,020	157,261
Montrose	2009	Open	-	1,374,530	138,294	17,846	138,950
Morton Township	Alternate	Open	41,808	304,948	49,522	10,373	49,522
Mount Morris	2011	Open	-	3,401,188	330,671	81,922	326,199
Newberry Village	Alternate	Open	-	1,975,558	197,058	92,525	197,058
North Muskegon	Alternate	Open	48,000	2,872,000	296,361	162,494	296,592
Norway	Alternate	Open	2,000	971,830	79,116	67,249	67,249
Orchard Lake Village	2009	Closed	-	993,143	120,771	32,340	119,043
Otsego	Alternate	Open	-	157,689	-	48,153	1,362

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Parchment	2011	Open	-	493,525	57,091	7,487	57,091
Perry	2010	Open	-	1,493,101	206,682	32,190	203,984
Plainwell	Alternate	Open	-	1,100,312	85,229	30,963	93,683
Pleasant Ridge	2009	Open	-	4,008,721	291,467	163,567	292,706
Portland	2010	Open	-	4,922,955	442,938	34,183	442,938
Richland Township	2010	Open	-	1,285,181	97,573	6,084	101,235
Rockwood	2011	Open	364,745	4,939,092	466,093	154,864	465,659
Rogers City	2010	Open	-	692,425	66,935	62,058	66,935
Romeo Village	Alternate	Open	-	5,550,896	436,173	169,441	431,789
Roosevelt Park	2011	Open	150,000	847,000	95,090	54,416	95,866
Sandusky	Alternate	Open	-	401,000	47,145	9,600	47,145
South Haven	2011	Open	-	1,233,424	92,478	23,362	91,775
Sparta Village	Alternate	Open	-	204,361	16,638	10,552	15,956
Spring Lake Village	Alternate	Open	-	243,140	43,801	7,141	43,651
St. Charles Village	Alternate	Open	-	1,069,013	96,248	17,283	99,406
St. Ignace	Alternate	Open	-	2,373,659	169,303	75,170	172,139
Sylvan Lake	2011	Both	65,448	1,546,997	106,530	96,510	106,530
Union City Village	Alternate	Open	-	1,291,327	118,899	24,920	119,279
Utica	2008	Open	114,961	4,017,254	359,998	316,646	369,646
Vassar	2008	Open	-	955,940	48,992	24,122	49,974
Village of Grosse Pointe Shores	2009	Open	1,583,578	8,758,484	586,409	301,644	595,963
Wakefield	2007	Open	-	426,396	36,518	20,090	36,518
West Branch	2010	Open	-	334,304	34,179	-	35,546
Whitehall	2011	Open	-	337,256	65,508	8,727	63,413
Williamston	Alternate	Open	-	1,686,423	56,214	29,945	60,708
Wolverine Lake Village	2009	Open	9,785	164,287	17,468	9,691	17,468
1,501 - 5,000 Total			\$ 4,179,059	\$ 167,222,710	\$ 14,348,200	\$ 5,949,159	\$ 14,362,565
1,501 - 5,000 Average							
Albion	2011	Open	203,242	627,442	44,306	34,822	44,638
Alma	not stated	Open	-	-	-	-	-
Belding	2011	Open	-	294,729	26,086	4,200	26,043
Brighton	2008	Open	305,771	14,711,835	1,091,521	379,343	1,069,544
Bruce Township	Alternate	Open	-	6,901,466	851,151	488,462	858,418
Buena Vista Charter Township	2009	Open	-	2,269,282	130,664	73,029	130,664
Center Line	2011	Open	54,183	46,314,469	3,282,569	1,209,576	3,237,295
Charlotte	Alternate	Open	-	6,283,342	300,165	113,645	297,292
Clay Township	2009	Open	558,728	5,345,347	818,752	234,600	821,065
Davison	2009	Open	-	8,606,630	897,732	169,053	925,073
Dowagiac	Alternate	Open	250,342	1,188,511	94,084	38,360	98,792
Eaton Rapids	Alternate	Open	-	12,919,337	1,237,128	111,136	1,266,880
Ecorse	2009	Open	-	40,060,838	2,051,582	1,574,750	2,051,477
Egelston Township	Alternate	Open	-	1,392,000	181,077	38,461	185,082
Flat Rock	2009	Open	-	14,510,603	1,035,327	378,969	1,011,772
Flushing	Alternate	Open	-	15,448,616	1,078,662	441,072	1,078,662
Grand Blanc	2011	Open	236,621	2,878,538	199,361	444,036	136,957
Grand Ledge	Alternate	Open	-	1,035,630	104,766	15,105	104,977
Grosse Pointe	2009	Open	1,243,272	9,319,881	526,483	57,421	531,466
Grosse Pointe Farms	2009	Open	2,709,914	27,855,198	2,242,292	604,943	2,275,411
Groveland Township	2007	Open	-	528,719	47,652	49,827	47,652
Hampton Charter Township	2010	Open	9,703	7,162,884	518,067	223,239	604,775
Hastings	2009	Open	-	13,709,334	1,155,631	408,955	1,161,091
Holly Village	2007	Open	582,694	478,775	-	-	(3,069)
Houghton	2010	Open	-	497,406	38,183	7,920	38,183
Howell	2007	Closed	-	8,713,664	663,795	185,371	672,363
Huntington Woods	2011	Open	327,476	8,892,474	746,372	665,894	750,309
Iron Mountain	2009	Open	-	23,465,442	1,228,675	812,944	1,228,675
Laketon Township	2009	Open	-	633,000	87,187	17,478	86,119

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Lansing Charter Township	Alternate	Open	75,545	7,428,424	755,942	113,354	790,404
Lapeer	2009	Both	434,923	20,487,648	1,856,593	538,164	1,856,593
Long Lake Township	Alternate	Open	-	179,764	18,514	3,414	18,514
Ludington	2010	Open	-	959,967	76,368	42,150	76,368
Marshall	2011	Closed	582,664	13,775,992	776,921	477,942	793,484
Marysville	2008	Open	10,920,906	23,538,730	1,242,823	1,041,266	1,238,334
Mason	2007	Open	77,869	2,273,747	144,041	147,679	144,128
Milan	2009	Open	-	4,164,768	238,252	46,500	238,252
Milford Charter Township	Alternate	Open	573,799	1,644,991	144,317	229,652	141,538
Milford Village	Alternate	Open	280,432	1,708,977	134,102	95,650	135,008
Northville	Alternate	Closed	2,530,151	19,178,333	1,733,557	907,052	1,807,107
Petoskey	Alternate	Open	-	123,613	24,967	6,300	(22,278)
Plymouth	2008	Open	-	13,670,218	1,216,268	523,152	1,216,268
Raisinville Township	2009	Open	6,130	206,464	22,059	33,500	20,688
Richfield Township	2011	Open	194,809	822,657	47,770	26,666	47,956
River Rouge	2008	Open	-	64,278,769	3,320,261	2,630,683	3,347,084
Rose Township	Alternate	Closed	86,385	42,273	359	8,061	359
Saline	2007	Open	783,887	8,046,121	583,089	583,089	583,089
Springfield	Alternate	Open	-	1,669,757	148,486	162,691	152,393
St. Clair	2009	Open	-	4,482,757	341,654	158,689	341,654
Swartz Creek	Alternate	Open	-	1,355,675	(69,297)	35,935	(69,297)
Tecumseh	2010	Open	504,431	1,114,486	64,010	64,010	64,010
Thetford Township	2011	Open	-	1,908,409	320,509	44,047	333,865
Three Rivers	2011	Open	-	45,545	5,144	2,400	5,118
Tittabawassee Township	Alternate	Open	-	94,614	8,601	-	8,945
Walled Lake	2009	Both	319,646	2,986,172	305,536	66,025	316,332
Zeeland	2010	Closed	557,485	1,683,228	178,482	309,081	186,118
5,001 - 10,000 Total			\$ 24,411,008	\$ 479,917,491	\$ 34,318,598	\$ 17,079,763	\$ 34,509,640
5,001 - 10,000 Average							
Allen Park	2008	Open	-	120,225,807	7,841,453	3,195,442	8,240,408
Alpena	2010	Open	633,433	4,718,264	437,484	101,634	444,620
Auburn Hills	2010	Both	9,996,382	19,698,363	1,065,670	1,226,681	1,049,126
Benton Charter Township	2010	Open	718,223	4,030,218	261,761	115,167	273,665
Berkley	2009	Open	1,035,644	17,655,852	2,148,744	1,402,910	2,204,170
Beverly Hills Village	2011	Open	2,037,029	14,639,936	1,212,817	723,903	1,218,260
Birmingham	2010	Both	13,918,089	54,533,866	2,725,218	2,867,688	2,656,203
Blackman Charter Township	Alternate	Open	-	5,199,196	1,030,431	269,609	1,034,549
Brandon Charter Township	2007	Open	200,662	4,340,432	406,050	116,011	493,259
Bridgeport Charter Township	2009	Open	-	834,400	93,458	18,071	93,458
Burton	2008	Open	1,256,203	16,400,805	1,463,590	261,669	1,663,632
Cadillac	2010	Open	1,674,400	3,453,575	219,490	246,547	220,100
Clawson	2008	Open	-	9,554,862	905,797	695,267	905,797
Cooper Charter Township	2009	Open	104,664	607,063	83,443	29,905	84,872
Davison Township	2007	Open	242,187	3,801,587	310,920	320,752	307,946
Delhi Charter Township	2010	Open	532,747	3,647,677	394,290	394,290	394,290
East Grand Rapids	2011	Open	817,320	2,607,925	246,996	181,203	233,844
Farmington	2008	Closed	2,186,781	13,126,316	936,620	570,000	922,545
Fenton	2007	Open	-	11,271,344	806,636	306,149	822,702
Fenton Charter Township	2011	Open	110,622	1,041,248	110,586	37,016	107,282
Ferndale	2010	Open	8,243,946	43,243,505	3,160,307	2,998,089	3,160,307
Flushing Charter Township	2009	Open	-	930,075	88,266	18,162	91,381
Fort Gratiot Charter Township	2010	Open	-	550,836	74,101	30,001	68,080
Fraser	2009	Open	-	58,822,957	5,121,774	1,571,474	5,191,242
Frenchtown Township	2008	Open	555,291	5,703,361	810,725	1,032,999	810,725
Fruitport Charter Township	Alternate	Open	-	1,783,000	241,727	45,192	248,114
Garden City	2011	Open	-	104,164,324	6,470,740	2,595,581	6,442,453
Garfield Charter Township	Alternate	Open	537,026	724,793	9,417	9,417	9,417

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Genesee Charter Township	2009	Open	2,373,152	2,373,152	1,140,160	388,306	1,140,160
Grand Haven	2010	Open	600,000	5,242,414	622,028	360,362	612,950
Grand Haven Charter Township	2008	Open	-	191,727	19,063	9,359	19,602
Grandville	2011	Open	460,164	1,908,407	255,602	255,602	256,235
Green Oak Township	2011	Both	-	1,769,062	77,018	17,513	77,018
Grosse Ile Township	2007	Open	-	20,631,434	1,240,055	465,976	1,235,991
Grosse Pointe Park	2007	Open	536,634	11,739,176	750,903	1,049,362	807,704
Grosse Pointe Woods	2010	Closed	-	57,033,150	5,093,267	1,781,070	5,373,634
Hamtramck	2011	Open	-	47,287,476	2,120,090	2,300,310	2,251,028
Harper Woods	2010	Open	-	54,633,594	3,185,129	1,756,752	3,273,964
Harrison Charter Township	2008	Open	-	39,633,756	1,914,293	3,535,832	1,861,384
Hazel Park	2009	Open	-	66,005,314	5,475,052	1,740,606	5,387,797
Highland Charter Township	2011	Open	297,256	1,998,003	160,339	77,760	160,301
Highland Park	2009	Open	-	23,693,585	2,509,879	1,212,229	2,409,364
Huron Charter Township	2008	Open	-	13,960,072	1,315,391	214,415	1,484,222
Inkster	2010	Open	-	31,461,943	3,192,885	1,017,166	3,113,115
Kalamazoo Charter Township	Alternate	Open	-	5,195,070	458,876	133,583	514,182
Leoni Township	2010	Open	-	682,908	40,954	17,906	41,825
Lyon Charter Township	2009	Open	-	936,957	152,002	13,935	152,002
Madison Heights	2010	Open	8,680,908	57,483,037	3,278,916	4,246,354	3,231,862
Marquette	2009	Open	-	12,084,681	775,329	348,025	805,570
Melvindale	2010	Both	2,439,942	63,655,564	3,356,273	1,138,121	3,356,273
Monroe	2008	Closed	8,148,464	51,985,601	4,694,544	3,234,844	4,651,746
Mount Clemens	2009	Open	-	42,380,584	2,490,078	2,040,168	2,517,950
Mount Morris Township	2009	Open	-	19,135,524	1,748,971	437,058	1,806,537
Mount Pleasant	2011	Open	4,158,342	4,732,392	433,608	546,262	426,862
Mundy Township	2008	Both	187,009	2,031,297	157,951	157,951	157,951
Muskegon Charter Township	2011	Open	-	6,232,000	651,578	103,921	635,008
Muskegon Heights	2011	Open	-	13,577,666	1,197,562	434,939	1,011,702
New Baltimore	2011	Open	1,706,176	10,822,684	896,563	380,287	895,239
Niles	2011	Open	-	2,574,524	261,407	156,209	260,436
Northville Township	2009	Open	2,622,392	2,676,437	28,792	226,105	-
Norton Shores	2011	Open	632,445	38,406,428	2,579,912	748,109	2,539,731
Oak Park	2010	Both	439,327	94,238,787	5,350,628	2,368,580	5,350,628
Oshtemo Charter Township	2010	Open	252,116	991,003	79,631	108,301	77,823
Owosso	2010	Open	-	457,928	49,652	-	50,303
Oxford Charter Township	2009	Open	-	542,809	95,731	52,853	95,731
Park Township	2011	Open	-	163,644	29,176	4,464	27,166
Plymouth Charter Township	2011	Open	-	19,134,853	1,585,648	530,094	1,461,780
Port Huron Charter Township	2011	Both	-	375,536	47,727	15,936	41,686
Riverview	2010	Open	-	35,504,115	3,073,127	868,246	3,130,936
Rochester	2011	Open	5,981,420	7,872,462	333,918	371,077	333,918
Romulus	2009	Open	2,891,009	48,005,400	3,244,311	1,160,212	3,257,148
Scio Township	2010	Open	-	908,496	122,132	15,263	122,909
South Lyon	Alternate	Open	-	874,581	84,708	13,500	88,875
Spring Lake Township	Alternate	Closed	-	803,663	61,654	28,992	57,816
Springfield Charter Township	Alternate	Closed	-	-	-	2,678	-
Sturgis	2009	Open	-	17,475,336	1,999,632	1,038,610	1,999,632
Summit Township	2008	Open	450,924	3,742,739	310,879	310,879	310,879
Traverse City	2008	Open	5,262,483	12,171,405	447,072	567,707	447,072
Trenton	2009	Open	3,491,180	48,794,058	3,593,213	2,474,891	3,636,815
Van Buren Charter Township	2010	Open	-	16,298,775	1,892,909	729,479	1,790,301
Vienna Charter Township	2011	Open	153,701	1,545,647	173,143	30,000	171,250
Walker	2010	Open	12,585	5,346,154	534,666	122,446	519,281
Washington Township	2011	Closed	706,471	571,448	2,334	58,244	16,179
Wayne	2007	Open	1,814,536	37,641,357	3,095,856	2,253,018	3,095,856
Wixom	Alternate	Open	3,419,519	7,495,267	625,283	320,458	623,623

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Woodhaven	2007	Open	-	24,478,132	2,056,146	661,401	2,177,991
Wyandotte	2009	Both	1,753,947	71,968,845	6,115,316	2,972,698	6,013,748
Ypsilanti	2010	Open	3,019,998	12,121,822	989,774	949,195	991,520
10,001 - 30,000 Total			\$ 107,292,749	\$ 1,710,991,468	\$ 126,947,247	\$ 69,956,448	\$ 127,752,658
10,001 - 30,000 Average							
Ann Arbor	2010	Open	73,205,000	242,842,000	14,395,148	14,021,096	14,533,000
Battle Creek	2009	Open	1,492,954	53,965,475	3,610,915	1,661,696	3,642,879
Bay City	2008	Both	3,855,958	109,208,397	8,092,665	5,253,500	7,975,034
Bedford Township	Alternate	Open	-	303,275	25,709	-	25,709
Bloomfield Charter Township	2009	Open	137,000	87,953,000	8,265,000	2,929,997	8,397,492
Brownstown Charter Township	2011	Open	1,506,399	28,683,957	3,371,878	476,796	3,312,807
Canton Charter Township	2010	Open	3,636,434	74,581,241	4,619,949	2,152,574	4,756,317
Chesterfield Township	2008	Open	2,392,850	15,120,552	1,320,363	1,466,638	1,307,167
Clinton Charter Township	2008	Both	14,761,410	68,564,301	4,398,440	4,282,051	4,398,440
Dearborn	2010	Open	35,674,450	191,997,781	14,241,851	9,239,179	14,347,416
Dearborn Heights	2011	Open	-	123,672,291	9,828,454	3,504,566	9,564,172
Delta Charter Township	2009	Open	4,124,502	11,436,918	769,574	849,182	769,574
East Lansing	2008	Both	5,712,994	43,045,951	4,088,680	4,088,680	4,088,680
Eastpointe	2010	Open	3,024,566	40,611,638	2,839,370	2,740,301	2,875,300
Farmington Hills	2010	Open	44,004,631	74,937,594	3,186,426	3,186,426	3,186,426
Flint	2009	Open	-	862,302,934	63,294,568	19,683,009	61,351,938
Flint Charter Township	2010	Open	60,209	13,876,220	1,169,345	458,878	1,120,219
Grand Blanc Charter Township	2011	Open	3,335,965	13,140,026	1,263,834	766,545	1,438,477
Grand Rapids	2009	Closed	-	223,726,627	15,616,698	14,901,964	15,652,048
Holland	2010	Open	-	6,347,333	712,285	558,373	701,014
Holland Charter Township	2011	Closed	-	374,568	1,999,031	1,920,533	919,903
Independence Charter Township	2008	Open	1,906,147	7,536,207	584,077	360,654	568,120
Jackson	2009	Open	360,691	36,872,463	2,971,206	554,950	2,851,996
Kalamazoo	2009	Open	-	263,182,000	23,118,784	6,664,747	23,417,368
Kentwood	2011	Open	1,855,156	1,708,613	142,701	142,701	142,701
Lansing	2009	Open	41,841,000	418,299,000	25,068,430	19,617,827	25,293,171
Lincoln Park	2010	Both	-	105,420,210	6,545,295	4,403,651	6,510,894
Livonia	2010	Both	60,361,000	153,223,000	6,647,610	6,105,569	6,685,510
Macomb Township	2011	Open	10,673,324	16,794,869	1,332,467	952,341	1,324,308
Meridian Charter Township	2011	Open	1,749,919	5,402,173	461,822	341,807	469,503
Midland	2010	Both	21,010,920	81,681,092	6,629,537	6,629,537	6,629,537
Muskegon	2009	Open	13,260,000	24,024,000	1,079,000	1,079,000	1,079,000
Novi	2009	Both	9,091,538	19,936,733	1,500,006	1,586,556	1,502,060
Pittsfield Charter Township	2009	Open	1,545,277	8,033,569	791,582	880,810	797,809
Plainfield Charter Township	2011	Open	-	3,275,688	338,257	143,539	365,096
Pontiac	2008	Open	36,201,225	413,146,157	18,123,828	4,174,145	18,716,205
Port Huron	2009	Both	5,789,000	55,796,000	3,429,293	3,429,293	3,429,293
Portage	2011	Open	4,439,887	4,138,629	63,896	500,000	288,861
Redford Charter Township	2010	Open	3,283,453	104,128,236	6,408,878	4,645,312	6,309,511
Rochester Hills	2010	Closed	2,039,331	3,475,690	159,436	313,150	157,073
Roseville	2010	Open	2,539,522	70,335,321	4,502,127	4,436,066	4,521,181
Royal Oak	2010	Open	4,814,000	116,791,000	14,409,705	7,329,300	14,410,869
Saginaw	2009	Open	2,651,169	204,084,283	18,160,426	9,515,047	17,836,256
Saginaw Charter Township	2011	Open	872,338	7,691,250	702,145	309,797	695,280
Shelby Charter Township	2011	Open	13,948,217	84,004,736	6,431,625	15,992,910	6,454,119
Southfield	2010	Open	41,291,155	202,859,607	10,303,454	11,775,695	10,355,835
Southgate	2009	Open	3,609,721	59,593,144	4,658,582	2,067,603	4,663,869
St. Clair Shores	2010	Open	9,383,575	111,455,830	7,678,244	5,226,560	7,732,217
Sterling Heights	2010	Open	38,675,481	178,487,654	12,070,700	12,070,700	12,070,700
Taylor	2010	Open	-	208,546,075	13,465,246	6,870,726	13,401,820
Troy	2010	Open	60,360,000	89,952,000	3,208,843	3,545,578	3,208,843
Warren	2008	Both	29,327,813	324,801,451	15,303,513	15,303,513	15,303,513

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

Table 5 - OPEB Actuarial Data

OPEB

Local Unit Name	OPEB Actuarial Year or Alternate Method	OPEB DB Plan Status (Open, Closed, Both or DC only)	OPEB Assets	OPEB Liability	OPEB Annual Required Contribution	Actual OPEB Contribution	OPEB Cost
Waterford Charter Township	2010	Open	6,300,318	157,696,179	9,354,307	5,237,185	9,492,542
West Bloomfield Charter Township	2009	Both	22,200,060	54,464,291	3,837,852	3,524,826	3,836,822
Westland	2011	Open	-	216,389,936	12,714,042	4,698,159	12,769,427
White Lake Charter Township	2009	Both	-	9,251,244	1,013,358	203,018	1,098,500
Wyoming	2011	Closed	20,370,236	71,342,994	5,834,875	4,385,711	5,958,711
Ypsilanti Charter Township	2011	Open	5,465,748	19,143,594	1,627,751	1,627,751	1,627,751
30,001 - 200,000 Total			\$ 674,142,543	\$ 6,199,656,997	\$ 417,783,083	\$ 270,787,718	\$ 416,340,283
30,001 - 200,000 Average							
Detroit							
More than 200,000	2009	Open	-	4,971,236,281	324,362,936	166,181,745	327,459,412
All Local Units Total			\$ 810,080,965	\$ 13,541,478,667	\$ 918,736,336	\$ 530,543,224	\$ 921,418,296
All Local Units Average (Total)							