

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
31020	ADAMS TOWNSHIP SCHOOL DISTRICT	\$3,885,824	\$4,021,828	\$1,915,886	\$1,982,942	\$524,378	\$468,626	\$618,876	\$69,403	\$478,597	\$548,000	\$55,752	\$70,876
32610	ADAMS-SIGEL #3 SCHOOL	\$132,226	\$136,854	\$62,246	\$64,425	\$17,037	\$15,225	\$20,107	\$2,255	\$16,286	\$18,541	\$1,811	\$1,566
46020	ADDISON COMMUNITY SCHOOL	\$8,656,873	\$8,959,864	\$5,003,565	\$5,178,690	\$1,369,476	\$1,223,872	\$1,616,269	\$181,254	\$1,066,224	\$1,247,478	\$145,604	\$368,791
46010	ADRIAN PUBLIC SCHOOLS	\$35,385,687	\$36,624,186	\$19,772,038	\$20,464,060	\$5,411,607	\$4,836,241	\$6,386,833	\$716,242	\$4,358,278	\$5,074,520	\$575,366	\$1,312,313
58020	AIRPORT COMMUNITY SCHOOLS	\$24,059,445	\$24,901,526	\$13,877,538	\$14,363,252	\$3,798,262	\$3,394,446	\$4,482,771	\$502,714	\$2,963,282	\$3,465,995	\$403,836	\$1,016,776
79010	AKRON-FAIRGROVE SCHOOLS	\$2,814,405	\$2,912,910	\$1,352,825	\$1,400,174	\$370,268	\$330,901	\$436,994	\$49,006	\$346,636	\$395,642	\$39,367	\$41,352
24030	ALANSON PUBLIC SCHOOLS	\$3,380,423	\$3,498,737	\$1,564,845	\$1,619,614	\$428,298	\$382,761	\$505,482	\$56,686	\$416,350	\$473,036	\$45,537	\$32,445
05010	ALBA PUBLIC SCHOOLS	\$2,035,431	\$2,106,672	\$1,042,693	\$1,079,187	\$285,385	\$255,043	\$336,814	\$37,772	\$250,694	\$288,465	\$30,342	\$48,349
13010	ALBION PUBLIC SCHOOLS	\$11,002,768	\$11,387,865	\$5,106,900	\$5,285,642	\$1,397,759	\$1,249,148	\$1,649,649	\$184,997	\$1,355,156	\$1,540,153	\$148,611	\$109,495
01010	ALCONA COMMUNITY SCHOOLS	\$8,312,644	\$8,603,586	\$4,367,669	\$4,520,537	\$1,195,431	\$1,068,332	\$1,410,860	\$158,219	\$1,023,827	\$1,182,046	\$127,099	\$228,814
74030	ALGONAC COMMUNITY SCHOOLS	\$17,370,684	\$17,978,658	\$9,428,858	\$9,758,868	\$2,580,678	\$2,306,299	\$3,045,743	\$341,560	\$2,139,460	\$2,481,021	\$274,380	\$564,722
03030	ALLEGAN PUBLIC SCHOOLS	\$24,066,893	\$24,909,235	\$12,996,906	\$13,451,798	\$3,557,253	\$3,179,043	\$4,198,306	\$470,813	\$2,964,199	\$3,435,012	\$378,210	\$763,294
82020	ALLEN PARK PUBLIC SCHOOLS	\$33,672,248	\$34,850,777	\$20,641,092	\$21,363,530	\$5,649,467	\$5,048,811	\$6,667,558	\$747,724	\$4,147,242	\$4,894,966	\$600,656	\$1,772,592
70040	ALLENDALE PUBLIC SCHOOLS	\$21,514,313	\$22,267,314	\$11,976,317	\$12,395,488	\$3,277,918	\$2,929,407	\$3,868,632	\$433,842	\$2,649,810	\$3,083,652	\$348,511	\$784,979
29010	ALMA PUBLIC SCHOOLS	\$20,953,469	\$21,686,840	\$12,724,641	\$13,170,003	\$3,482,734	\$3,112,447	\$4,110,358	\$460,950	\$2,580,734	\$3,041,684	\$370,287	\$1,068,674
44020	ALMONT COMMUNITY SCHOOLS	\$14,581,570	\$15,091,925	\$7,951,486	\$8,229,788	\$2,176,322	\$1,944,934	\$2,568,517	\$288,043	\$1,795,939	\$2,083,982	\$231,388	\$484,535
04010	ALPENA PUBLIC SCHOOLS	\$38,336,273	\$39,678,043	\$22,119,855	\$22,894,050	\$6,054,204	\$5,410,517	\$7,145,233	\$801,292	\$4,721,687	\$5,522,979	\$643,688	\$1,622,254
50040	ANCHOR BAY SCHOOL DISTRICT	\$59,905,053	\$62,001,730	\$35,759,110	\$37,010,679	\$9,787,268	\$8,746,678	\$11,551,033	\$1,295,374	\$7,378,206	\$8,673,580	\$1,040,590	\$2,877,453
81010	ANN ARBOR PUBLIC SCHOOLS	\$207,199,354	\$214,451,332	\$125,797,142	\$130,200,042	\$34,430,678	\$30,769,981	\$40,635,433	\$4,557,001	\$25,519,708	\$30,076,710	\$3,660,697	\$10,558,723
06010	ARENAC-EASTERN HIGH SCHOOL	\$3,012,912	\$3,118,364	\$1,440,530	\$1,490,948	\$394,273	\$352,354	\$465,325	\$52,183	\$371,085	\$423,269	\$41,919	\$42,056
50050	ARMADA AREA SCHOOLS	\$17,413,132	\$18,022,591	\$9,981,859	\$10,331,224	\$2,732,035	\$2,441,563	\$3,224,375	\$361,593	\$2,144,688	\$2,506,281	\$290,472	\$718,094
07010	ARVON TOWNSHIP SCHOOLS	\$317,495	\$328,607	\$100,003	\$103,504	\$27,371	\$24,461	\$32,303	\$3,623	\$39,104	\$42,727	\$2,910	(\$10,423)
29020	ASHLEY COMMUNITY SCHOOL	\$3,364,228	\$3,481,976	\$1,935,157	\$2,002,887	\$529,652	\$473,339	\$625,101	\$70,101	\$414,355	\$484,456	\$56,313	\$140,645
13050	ATHENS AREA SCHOOL	\$5,905,911	\$6,112,618	\$3,215,944	\$3,328,502	\$880,204	\$786,620	\$1,038,826	\$116,498	\$727,401	\$843,899	\$93,584	\$194,927
25130	ATHERTON COMMUNITY SCHOOLS	\$8,915,121	\$9,227,150	\$4,820,719	\$4,989,444	\$1,319,431	\$1,179,148	\$1,557,205	\$174,631	\$1,098,031	\$1,272,661	\$140,283	\$284,544
60010	ATLANTA COMMUNITY SCHOOLS	\$3,070,597	\$3,178,068	\$1,393,049	\$1,441,806	\$381,278	\$340,740	\$449,988	\$50,463	\$378,190	\$428,653	\$40,538	\$21,334
06020	AU GRES-SIMS SCHOOL DISTRICT	\$3,757,368	\$3,888,875	\$2,019,963	\$2,090,662	\$552,864	\$494,083	\$652,496	\$73,173	\$462,776	\$535,949	\$58,781	\$116,546
02010	AUTRAIN-ONOTA PUBLIC SCHOOLS	\$805,242	\$833,425	\$473,156	\$489,716	\$129,503	\$115,734	\$152,840	\$17,140	\$99,178	\$116,318	\$13,769	\$36,523
63070	AVONDALE SCHOOL DISTRICT	\$40,851,567	\$42,281,372	\$23,933,966	\$24,771,655	\$6,550,726	\$5,854,248	\$7,731,233	\$867,008	\$5,031,483	\$5,898,491	\$696,478	\$1,832,742
32010	BAD AXE PUBLIC SCHOOLS	\$10,597,187	\$10,968,089	\$6,089,651	\$6,302,788	\$1,666,737	\$1,489,529	\$1,967,100	\$220,598	\$1,305,203	\$1,525,800	\$177,209	\$441,300
43040	BALDWIN COMMUNITY SCHOOLS	\$7,893,015	\$8,169,271	\$3,529,118	\$3,652,638	\$965,920	\$863,222	\$1,139,988	\$127,842	\$972,143	\$1,099,986	\$102,697	\$40,003
80020	BANGOR PUBLIC SCHOOLS	\$12,378,200	\$12,811,438	\$6,973,929	\$7,218,017	\$1,908,764	\$1,705,823	\$2,252,743	\$252,631	\$1,524,561	\$1,777,192	\$202,941	\$475,551
09030	BANGOR TOWNSHIP SCHOOLS	\$21,320,462	\$22,066,678	\$11,496,972	\$11,899,366	\$3,146,721	\$2,812,155	\$3,713,792	\$416,478	\$2,625,935	\$3,042,412	\$334,562	\$671,380
07020	BARAGA TOWNSHIP SCHOOLS	\$6,131,195	\$6,345,787	\$3,084,405	\$3,192,359	\$844,202	\$754,449	\$996,335	\$111,733	\$755,149	\$866,881	\$89,756	\$129,454
21090	BARK RIVER - HARRIS SCHOOLS	\$5,555,813	\$5,750,266	\$2,817,206	\$2,915,808	\$771,069	\$689,089	\$910,024	\$102,053	\$684,282	\$786,335	\$81,981	\$123,689
19100	BATH COMMUNITY SCHOOLS	\$8,471,816	\$8,768,329	\$4,893,944	\$5,065,233	\$1,339,473	\$1,197,059	\$1,580,859	\$177,283	\$1,043,431	\$1,220,714	\$142,414	\$360,145
13020	BATTLE CREEK PUBLIC SCHOOLS	\$68,744,876	\$71,150,947	\$36,468,939	\$37,745,352	\$9,981,549	\$8,920,302	\$11,780,324	\$1,321,087	\$8,466,963	\$9,788,050	\$1,061,246	\$1,992,274
09010	BAY CITY PUBLIC SCHOOLS	\$72,535,763	\$75,074,515	\$44,351,423	\$45,903,723	\$12,138,984	\$10,848,358	\$14,326,552	\$1,606,630	\$8,933,867	\$10,540,498	\$1,290,626	\$3,786,054
37040	BEAL CITY SCHOOLS	\$5,824,465	\$6,028,322	\$3,064,190	\$3,171,437	\$838,669	\$749,501	\$989,805	\$111,000	\$717,370	\$828,371	\$89,168	\$161,435
51020	BEAR LAKE SCHOOL	\$3,255,831	\$3,369,785	\$1,870,334	\$1,935,795	\$511,910	\$457,484	\$604,162	\$67,753	\$401,004	\$468,757	\$54,427	\$135,405
15010	BEAVER ISLAND COMMUNITY SCHOOL	\$2,065,258	\$2,137,542	\$869,969	\$900,418	\$238,111	\$212,794	\$281,021	\$31,515	\$254,368	\$285,882	\$25,316	(\$4,862)
26010	BEAVERTON RURAL SCHOOL DISTRICT	\$12,203,893	\$12,631,029	\$6,159,737	\$6,375,327	\$1,685,920	\$1,506,672	\$1,989,740	\$223,136	\$1,503,092	\$1,726,229	\$179,248	\$263,511
58030	BEDFORD PUBLIC SCHOOLS	\$45,652,932	\$47,250,785	\$28,379,326	\$29,372,603	\$7,767,422	\$6,941,583	\$9,167,189	\$1,028,041	\$5,622,843	\$6,650,885	\$825,838	\$2,516,305
25240	BEECHER COMMUNITY SCHOOL DISTRICT	\$21,607,951	\$22,364,230	\$9,685,516	\$10,024,509	\$2,650,926	\$2,369,077	\$3,128,649	\$350,858	\$2,661,343	\$3,012,201	\$281,849	\$116,448
34080	BELDING AREA SCHOOLS	\$20,750,978	\$21,477,263	\$11,610,239	\$12,016,597	\$3,177,722	\$2,839,864	\$3,750,380	\$420,581	\$2,555,794	\$2,976,375	\$337,858	\$774,005
05040	BELLAIRE PUBLIC SCHOOLS	\$4,762,406	\$4,929,090	\$2,197,892	\$2,274,818	\$601,563	\$537,604	\$709,971	\$79,619	\$586,562	\$666,180	\$63,959	\$43,790
23010	BELLEVUE COMMUNITY SCHOOLS	\$6,413,055	\$6,637,511	\$3,510,247	\$3,633,105	\$960,755	\$858,606	\$1,133,892	\$127,159	\$789,864	\$917,023	\$102,148	\$216,870
25060	BENDLE PUBLIC SCHOOLS	\$17,493,826	\$18,106,110	\$8,055,009	\$8,336,934	\$2,204,656	\$1,970,255	\$2,601,957	\$291,793	\$2,154,627	\$2,446,420	\$234,401	\$155,537
25230	BENTLEY COMMUNITY SCHOOLS	\$7,834,465	\$8,108,671	\$3,921,352	\$4,058,599	\$1,073,274	\$959,163	\$1,266,689	\$142,051	\$964,932	\$1,106,983	\$114,111	\$159,706
11010	BENTON HARBOR AREA SCHOOLS	\$38,075,544	\$39,408,188	\$17,183,356	\$17,784,774	\$4,703,085	\$4,203,049	\$5,550,628	\$622,467	\$4,689,574	\$5,312,041	\$500,036	\$238,586
10015	BENZIE COUNTY CENTRAL SCHOOLS	\$16,160,419	\$16,726,034	\$8,679,195	\$8,982,967	\$2,375,496	\$2,122,931	\$2,803,584	\$314,404	\$1,990,398	\$2,304,802	\$252,565	\$498,782
63050	BERKLEY SCHOOL DISTRICT	\$48,036,795	\$49,718,083	\$29,934,157	\$30,981,852	\$8,192,979	\$7,321,895	\$9,669,436	\$1,084,365	\$5,916,452	\$7,000,817	\$871,084	\$2,668,619
11240	BERRIE SPRINGS PUBLIC SCHOOLS	\$19,445,467	\$20,126,058	\$9,909,356	\$10,256,183	\$2,712,191	\$2,423,828	\$3,200,955	\$358,966	\$2,395,001	\$2,753,967	\$288,362	\$446,987
27010	BESSEMER AREA SCHOOL DISTRICT	\$4,310,918	\$4,461,800	\$2,433,676	\$2,518,855	\$666,097	\$595,277	\$786,135	\$88,160	\$530,954	\$619,114	\$70,820	\$167,021
21065	BIG BAY DE NOC SCHOOL DISTRICT	\$2,491,610	\$2,578,816	\$1,123,902	\$1,163,238	\$307,612	\$274,906	\$363,047	\$40,713	\$306,879	\$347,593	\$32,706	\$15,454
32260	BIG BURNING-COLFAX #1F SCHOOL	\$179,125	\$185,394	\$88,276	\$91,366	\$24,161	\$21,592	\$28,515	\$3,198	\$22,062	\$25,260	\$2,569	\$3,256
62470	BIG JACKSON SCHOOL DISTRICT	\$361,608	\$374,264	\$159,279	\$164,854	\$43,595	\$38,960	\$51,451	\$5,770	\$44,537	\$50,307	\$4,635	\$1,144

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District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
54010	BIG RAPIDS PUBLIC SCHOOLS	\$16,725,498	\$17,310,891	\$9,477,230	\$9,808,933	\$2,593,918	\$2,318,131	\$3,061,368	\$343,313	\$2,059,996	\$2,403,309	\$275,787	\$658,059
73170	BIRCH RUN AREA SCHOOLS	\$15,849,683	\$16,404,422	\$8,760,628	\$9,067,250	\$2,397,784	\$2,142,850	\$2,829,889	\$317,354	\$1,952,126	\$2,269,480	\$254,934	\$560,409
63010	BIRMINGHAM CITY SCHOOLS	\$115,227,171	\$119,260,122	\$65,776,034	\$68,078,195	\$18,002,900	\$16,088,818	\$21,247,205	\$2,382,737	\$14,191,955	\$16,574,691	\$1,914,083	\$4,672,513
46040	BLISSFIELD COMMUNITY S D	\$10,820,534	\$11,199,253	\$6,151,281	\$6,366,575	\$1,683,606	\$1,504,603	\$1,987,008	\$222,830	\$1,332,711	\$1,555,541	\$179,002	\$431,467
63080	BLOOMFIELD HILLS SCHOOL DISTRICT	\$94,027,082	\$97,318,030	\$55,890,940	\$57,847,123	\$15,297,350	\$13,670,924	\$18,054,087	\$2,024,649	\$11,580,846	\$13,605,495	\$1,626,426	\$4,448,592
80090	BLOOMINGDALE PUBLIC SCHOOLS	\$12,206,541	\$12,633,770	\$6,496,268	\$6,723,637	\$1,778,029	\$1,588,987	\$2,098,447	\$235,327	\$1,503,419	\$1,738,746	\$189,041	\$359,701
49020	BOIS BLANC PINES SCHOOL DISTRICT	\$101,003	\$104,538	\$40,659	\$42,082	\$11,128	\$9,945	\$13,134	\$1,473	\$12,440	\$13,913	\$1,183	(\$779)
15020	BOYNE CITY PUBLIC SCHOOLS	\$13,494,275	\$13,966,574	\$7,483,655	\$7,745,583	\$2,048,276	\$1,830,502	\$2,417,396	\$271,095	\$1,662,022	\$1,933,118	\$217,774	\$484,279
15030	BOYNE FALLS PUBLIC SCHOOL	\$2,897,140	\$2,998,540	\$1,201,077	\$1,243,114	\$328,735	\$293,783	\$387,976	\$43,509	\$356,826	\$400,335	\$34,951	(\$12,359)
63180	BRANDON SCHOOL DISTRICT	\$31,048,330	\$32,135,022	\$16,973,124	\$17,567,183	\$4,645,544	\$4,151,626	\$5,482,718	\$614,851	\$3,824,068	\$4,438,919	\$493,918	\$1,043,799
11210	BRANDYWINE PUBLIC SCHOOLS	\$11,889,343	\$12,305,470	\$6,225,277	\$6,443,162	\$1,703,858	\$1,522,703	\$2,010,911	\$225,511	\$1,464,351	\$1,689,862	\$181,156	\$321,049
29040	BRECKENRIDGE COMMUNITY SCHOOLS	\$7,540,263	\$7,804,172	\$4,301,517	\$4,452,071	\$1,177,325	\$1,052,151	\$1,389,491	\$155,822	\$928,696	\$1,084,519	\$125,174	\$304,972
22030	BREITUNG TOWNSHIP SCHOOLS	\$14,029,516	\$14,520,549	\$8,426,202	\$8,721,119	\$2,306,251	\$2,061,049	\$2,721,861	\$305,239	\$1,727,945	\$2,033,184	\$245,202	\$688,677
73180	BRIDGEPORT-SPAULDING COMMUNITY S D	\$16,091,763	\$16,654,975	\$8,843,158	\$9,152,669	\$2,420,372	\$2,163,037	\$2,856,548	\$320,343	\$1,981,942	\$2,302,285	\$257,336	\$554,263
11340	BRIDGMAN PUBLIC SCHOOLS	\$9,261,927	\$9,586,094	\$5,226,255	\$5,409,174	\$1,430,426	\$1,278,342	\$1,688,203	\$189,321	\$1,140,745	\$1,330,066	\$152,084	\$358,137
47010	BRIGHTON AREA SCHOOLS	\$56,740,514	\$58,726,432	\$31,519,438	\$32,622,618	\$8,626,870	\$7,709,655	\$10,181,519	\$1,141,792	\$6,988,445	\$8,130,237	\$917,216	\$2,051,282
17140	BRIMLEY PUBLIC SCHOOLS	\$5,924,367	\$6,131,720	\$3,112,854	\$3,221,804	\$851,988	\$761,404	\$1,005,525	\$112,763	\$729,675	\$842,438	\$90,584	\$163,087
46050	BRITTON-MACON AREA SCHOOL	\$5,014,339	\$5,189,841	\$3,074,864	\$3,182,484	\$841,590	\$752,112	\$993,253	\$111,387	\$617,591	\$728,978	\$89,479	\$264,275
12020	BRONSON COMMUNITY SCHOOL	\$9,901,172	\$10,247,713	\$5,869,902	\$6,075,348	\$1,606,592	\$1,435,778	\$1,896,116	\$212,637	\$1,219,478	\$1,432,115	\$170,814	\$464,001
76060	BROWN CITY COMMUNITY SCHOOLS	\$8,344,360	\$8,636,413	\$4,974,879	\$5,149,000	\$1,361,624	\$1,216,855	\$1,607,003	\$180,215	\$1,027,733	\$1,207,948	\$144,769	\$399,055
11310	BUCHANAN COMMUNITY SCHOOLS	\$14,674,046	\$15,187,638	\$7,820,197	\$8,093,904	\$2,140,388	\$1,912,820	\$2,526,107	\$283,287	\$1,807,329	\$2,090,616	\$227,568	\$435,492
28035	BUCKLEY COMMUNITY SCHOOL	\$3,857,054	\$3,992,051	\$2,033,610	\$2,104,786	\$556,599	\$497,421	\$656,904	\$73,668	\$475,054	\$548,722	\$59,178	\$108,182
73080	BUENA VISTA SCHOOL DISTRICT	\$11,885,671	\$12,301,669	\$5,832,045	\$6,036,167	\$1,596,231	\$1,426,518	\$1,883,888	\$211,266	\$1,463,899	\$1,675,164	\$169,713	\$208,723
56020	BULLOCK CREEK SCHOOL DISTRICT	\$17,543,210	\$18,157,223	\$9,822,981	\$10,166,785	\$2,688,550	\$2,402,701	\$3,173,054	\$355,837	\$2,160,710	\$2,516,547	\$285,849	\$656,507
75020	BURR OAK COMMUNITY SCHOOLS	\$2,565,030	\$2,654,806	\$1,354,280	\$1,401,680	\$370,667	\$331,257	\$437,464	\$49,059	\$315,922	\$364,981	\$39,410	\$72,484
02020	BURT TOWNSHIP SCHOOL DISTRICT	\$847,143	\$876,792	\$410,516	\$424,884	\$112,358	\$100,412	\$132,606	\$14,871	\$104,338	\$119,209	\$11,946	\$13,397
78020	BYRON AREA SCHOOL	\$10,619,291	\$10,990,967	\$5,942,068	\$6,150,040	\$1,626,344	\$1,453,430	\$1,919,428	\$215,251	\$1,307,925	\$1,523,176	\$172,914	\$396,251
41040	BYRON CENTER PUBLIC SCHOOLS	\$31,720,053	\$32,830,254	\$18,325,398	\$18,966,787	\$5,015,661	\$4,482,392	\$5,919,534	\$663,838	\$3,906,800	\$4,570,638	\$533,269	\$1,348,896
83010	CADILLAC AREA PUBLIC SCHOOLS	\$28,182,152	\$29,168,527	\$16,492,027	\$17,069,248	\$4,513,868	\$4,033,950	\$5,327,312	\$597,424	\$3,471,055	\$4,068,478	\$479,918	\$1,258,834
41050	CALEDONIA COMMUNITY SCHOOLS	\$41,774,309	\$43,236,410	\$22,574,367	\$23,364,470	\$6,178,604	\$5,521,690	\$7,292,051	\$817,756	\$5,145,133	\$5,962,889	\$656,914	\$1,329,162
31030	CALUMET PUBLIC SCHOOLS	\$12,931,116	\$13,383,705	\$6,808,208	\$7,046,495	\$1,863,406	\$1,665,288	\$2,199,211	\$246,627	\$1,592,661	\$1,839,288	\$198,119	\$359,923
30010	CAMDEN-FRONTIER SCHOOL	\$5,265,522	\$5,449,815	\$2,668,388	\$2,761,781	\$730,338	\$652,688	\$861,952	\$96,662	\$648,528	\$745,190	\$77,650	\$116,762
74040	CAPAC COMMUNITY SCHOOLS	\$13,876,673	\$14,362,356	\$7,670,541	\$7,939,010	\$2,099,427	\$1,876,214	\$2,477,765	\$277,865	\$1,709,120	\$1,986,986	\$223,213	\$490,779
25080	CARMAN-AINSWORTH COMMUNITY S D	\$53,305,362	\$55,171,050	\$32,485,819	\$33,622,823	\$8,891,369	\$7,946,031	\$10,493,683	\$1,176,799	\$6,565,355	\$7,742,154	\$945,337	\$2,751,529
55010	CARNEY-NADEAU PUBLIC SCHOOL	\$2,542,808	\$2,631,806	\$1,386,889	\$1,435,430	\$379,592	\$339,233	\$447,998	\$50,240	\$313,185	\$363,425	\$40,358	\$84,573
79020	CARO COMMUNITY SCHOOLS	\$16,887,970	\$17,479,049	\$9,714,123	\$10,054,118	\$2,658,756	\$2,376,075	\$3,137,890	\$351,894	\$2,080,007	\$2,431,901	\$282,681	\$705,989
73030	CARROLLTON SCHOOL DISTRICT	\$18,672,616	\$19,326,158	\$10,060,496	\$10,412,614	\$2,753,558	\$2,460,797	\$3,249,777	\$364,441	\$2,299,813	\$2,664,254	\$292,760	\$585,522
59020	CARSON CITY-CRYSTAL AREA SCHOOL	\$8,966,069	\$9,279,882	\$4,799,915	\$4,967,912	\$1,313,737	\$1,174,059	\$1,550,485	\$173,877	\$1,104,306	\$1,278,183	\$139,678	\$272,303
76070	CARSONVILLE-PORT SANILAC SCHOOL	\$5,530,261	\$5,723,820	\$2,988,696	\$3,093,301	\$818,006	\$731,035	\$965,419	\$108,266	\$681,135	\$789,400	\$86,971	\$176,019
32030	CASEVILLE PUBLIC SCHOOL	\$2,509,726	\$2,597,566	\$1,237,806	\$1,281,129	\$338,787	\$302,767	\$399,840	\$44,840	\$309,110	\$353,950	\$36,020	\$45,890
79030	CASS CITY PUBLIC SCHOOLS	\$9,995,964	\$10,345,823	\$5,838,292	\$6,042,632	\$1,597,940	\$1,428,046	\$1,885,905	\$211,492	\$1,231,153	\$1,442,645	\$169,894	\$443,260
14010	CASSOPOLIS PUBLIC SCHOOLS	\$10,970,901	\$11,354,883	\$5,470,491	\$5,661,958	\$1,497,273	\$1,338,082	\$1,767,097	\$198,169	\$1,351,231	\$1,549,400	\$159,191	\$217,698
41070	CEDAR SPRINGS PUBLIC SCHOOLS	\$33,452,936	\$34,623,789	\$17,212,682	\$17,815,126	\$4,711,111	\$4,210,222	\$5,560,101	\$623,529	\$4,120,231	\$4,743,760	\$500,889	\$816,341
50010	CENTER LINE PUBLIC SCHOOLS	\$32,433,306	\$33,568,472	\$20,012,360	\$20,712,792	\$5,477,383	\$4,895,023	\$6,464,463	\$724,948	\$3,994,648	\$4,719,596	\$582,360	\$1,744,867
05035	CENTRAL LAKE-ANTRIM CO PUBLIC SCH	\$4,256,750	\$4,405,736	\$2,163,299	\$2,239,014	\$592,095	\$529,143	\$698,796	\$78,365	\$524,283	\$602,648	\$62,952	\$96,148
59125	CENTRAL MONTCALM PUBLIC SCHOOLS	\$16,448,297	\$17,023,988	\$8,915,871	\$9,227,926	\$2,440,274	\$2,180,822	\$2,880,036	\$322,977	\$2,025,855	\$2,348,832	\$259,452	\$531,204
75030	CENTREVILLE PUBLIC SCHOOLS	\$8,479,266	\$8,776,040	\$4,574,172	\$4,734,269	\$1,251,951	\$1,118,843	\$1,477,565	\$165,699	\$1,044,349	\$1,210,048	\$133,108	\$267,517
15050	CHARLEVOIX PUBLIC SCHOOLS	\$11,864,705	\$12,279,970	\$5,998,320	\$6,208,261	\$1,641,740	\$1,467,189	\$1,937,598	\$217,289	\$1,461,316	\$1,678,606	\$174,551	\$258,993
23030	CHARLOTTE PUBLIC SCHOOLS	\$26,083,720	\$26,996,650	\$14,866,826	\$15,387,165	\$4,069,050	\$3,636,426	\$4,802,334	\$538,551	\$3,212,601	\$3,751,152	\$432,625	\$1,051,182
31050	CHASSELL TOWNSHIP SCHOOLS	\$2,329,437	\$2,410,967	\$1,146,427	\$1,186,552	\$313,777	\$280,416	\$370,323	\$41,529	\$286,905	\$328,434	\$33,361	\$41,889
16015	CHEBOYGAN AREA SCHOOL DISTRICT	\$18,770,686	\$19,427,660	\$9,711,040	\$10,050,927	\$2,657,912	\$2,375,320	\$3,136,894	\$351,782	\$2,311,892	\$2,663,674	\$282,591	\$473,220
81040	CHELSEA SCHOOL DISTRICT	\$26,403,349	\$27,327,466	\$16,172,805	\$16,738,853	\$4,426,497	\$3,955,868	\$5,224,196	\$585,860	\$3,251,968	\$3,837,828	\$470,629	\$1,386,368
73110	CHESANING-UNION SCHOOLS	\$15,677,707	\$16,226,426	\$9,080,006	\$9,397,806	\$2,485,198	\$2,220,969	\$2,933,055	\$328,923	\$1,930,945	\$2,259,868	\$264,228	\$673,187
54025	CHIPPEWA HILLS SCHOOL DISTRICT	\$21,493,436	\$22,245,706	\$12,829,396	\$13,278,425	\$3,511,406	\$3,138,070	\$4,144,197	\$464,745	\$2,647,239	\$3,111,984	\$373,335	\$1,032,213
50080	CHIPPEWA VALLEY SCHOOLS	\$140,065,671	\$144,967,970	\$88,809,695	\$91,918,035	\$24,307,214	\$21,722,851	\$28,687,619	\$3,217,131	\$17,251,188	\$20,468,320	\$2,584,362	\$8,219,299
32040	CHURCH SCHOOL	\$192,741	\$199,487	\$106,372	\$110,095	\$29,114	\$26,018	\$34,361	\$3,853	\$23,739	\$27,592	\$3,095	\$6,768
18010	CLARE PUBLIC SCHOOLS	\$13,678,947	\$14,157,710	\$7,428,623	\$7,688,625	\$2,033,214	\$1,817,041	\$2,399,620	\$269,102	\$1,684,768	\$1,953,869	\$216,173	\$445,750

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
63090	CLARENCEVILLE SCHOOL DISTRICT	\$19,306,110	\$19,981,824	\$11,856,616	\$12,271,598	\$3,245,156	\$2,900,128	\$3,829,966	\$429,506	\$2,377,837	\$2,807,343	\$345,028	\$1,022,623
63190	CLARKSTON COMMUNITY SCHOOLS #3F	\$80,373,264	\$83,186,328	\$47,899,078	\$49,575,546	\$13,109,978	\$11,716,114	\$15,472,528	\$1,735,144	\$9,899,173	\$11,634,317	\$1,393,863	\$3,838,211
63270	CLAWSON CITY SCHOOL DISTRICT	\$23,347,431	\$24,164,591	\$12,911,996	\$13,363,916	\$3,534,013	\$3,158,274	\$4,170,878	\$467,737	\$2,875,586	\$3,343,323	\$375,739	\$827,555
39020	CLIMAX-SCOTTS COMMUNITY SCHOOL	\$5,421,778	\$5,611,540	\$3,172,206	\$3,283,234	\$868,233	\$775,922	\$1,024,697	\$114,913	\$667,773	\$782,686	\$92,311	\$242,011
46060	CLINTON COMMUNITY SCHOOL	\$9,616,830	\$9,953,419	\$5,367,198	\$5,555,050	\$1,469,002	\$1,312,817	\$1,733,731	\$194,427	\$1,184,457	\$1,378,884	\$156,185	\$354,848
50070	CLINTONDALE COMMUNITY SCHOOLS	\$34,372,399	\$35,575,432	\$16,438,185	\$17,013,521	\$4,499,131	\$4,020,780	\$5,309,920	\$595,473	\$4,233,476	\$4,828,950	\$478,351	\$480,970
25150	CLIO AREA SCHOOL DISTRICT	\$31,739,507	\$32,850,389	\$17,804,178	\$18,427,325	\$4,873,004	\$4,354,902	\$5,751,168	\$644,956	\$3,909,196	\$4,554,153	\$518,102	\$1,197,015
12010	COLDWATER COMMUNITY SCHOOLS	\$24,298,404	\$25,148,848	\$13,728,423	\$14,208,917	\$3,757,469	\$3,357,972	\$4,434,603	\$497,312	\$2,992,713	\$3,490,025	\$399,497	\$944,578
56030	COLEMAN COMMUNITY SCHOOLS	\$6,911,534	\$7,153,438	\$3,540,640	\$3,664,562	\$969,073	\$866,041	\$1,143,710	\$128,260	\$851,259	\$979,519	\$103,033	\$164,191
11330	COLOMA COMMUNITY SCHOOLS	\$17,070,164	\$17,667,620	\$10,142,107	\$10,497,080	\$2,775,895	\$2,480,759	\$3,276,139	\$367,398	\$2,102,447	\$2,469,845	\$295,135	\$806,294
75040	COLON COMMUNITY SCHOOL	\$5,658,059	\$5,856,091	\$2,901,329	\$3,002,876	\$794,094	\$709,665	\$937,198	\$105,101	\$696,875	\$801,975	\$84,429	\$135,222
38040	COLUMBIA SCHOOL DISTRICT	\$14,576,199	\$15,086,366	\$7,250,693	\$7,504,467	\$1,984,515	\$1,773,519	\$2,342,144	\$262,656	\$1,795,278	\$2,057,934	\$210,995	\$284,210
41080	COMSTOCK PARK PUBLIC SCHOOLS	\$22,925,464	\$23,727,855	\$11,699,856	\$12,109,351	\$3,202,251	\$2,861,785	\$3,779,329	\$423,827	\$2,823,615	\$3,247,442	\$340,466	\$531,887
39030	COMSTOCK PUBLIC SCHOOLS	\$21,944,505	\$22,712,563	\$12,066,488	\$12,488,815	\$3,302,598	\$2,951,463	\$3,897,759	\$437,109	\$2,702,795	\$3,139,903	\$351,135	\$757,856
38080	CONCORD COMMUNITY SCHOOLS	\$7,924,173	\$8,201,519	\$4,460,599	\$4,616,720	\$1,220,866	\$1,091,062	\$1,440,878	\$161,585	\$975,981	\$1,137,566	\$129,803	\$303,312
75050	CONSTANTINE PUBLIC SCHOOLS	\$12,431,706	\$12,866,816	\$6,246,037	\$6,464,648	\$1,709,540	\$1,527,781	\$2,017,617	\$226,263	\$1,531,151	\$1,757,414	\$181,760	\$260,203
34140	COON-BERLIN TOWNSHIP S D #3	\$305,900	\$316,607	\$133,996	\$138,686	\$36,675	\$32,775	\$43,284	\$4,854	\$37,676	\$42,530	\$3,899	\$754
70120	COOPERSVILLE PUBLIC SCHOOLS	\$24,091,265	\$24,934,459	\$13,698,877	\$14,178,338	\$3,749,383	\$3,350,745	\$4,425,059	\$496,242	\$2,967,201	\$3,463,442	\$398,637	\$961,617
78100	CORUNNA PUBLIC SCHOOLS	\$20,570,741	\$21,290,717	\$12,316,906	\$12,747,998	\$3,371,137	\$3,012,715	\$3,978,650	\$446,180	\$2,533,595	\$2,979,775	\$358,422	\$998,875
80040	COVERT PUBLIC SCHOOLS	\$9,425,549	\$9,755,443	\$4,826,696	\$4,995,631	\$1,321,067	\$1,180,610	\$1,559,136	\$174,847	\$1,160,898	\$1,335,745	\$140,457	\$223,392
20015	CRAWFORD-AUSABLE SCHOOL DISTRICT	\$16,098,580	\$16,662,031	\$8,854,934	\$9,164,857	\$2,423,596	\$2,165,917	\$2,860,352	\$320,770	\$1,982,782	\$2,303,552	\$257,679	\$556,800
40060	CRAWFORD-EXCELSIOR S D #1	\$402,718	\$416,813	\$141,915	\$146,882	\$38,842	\$34,712	\$45,842	\$5,141	\$49,601	\$54,742	\$4,130	(\$8,900)
82230	CRESTWOOD SCHOOL DISTRICT	\$31,175,013	\$32,266,139	\$19,043,548	\$19,710,072	\$5,212,219	\$4,658,052	\$6,151,513	\$689,853	\$3,839,670	\$4,529,523	\$554,167	\$1,621,990
76080	CROSWELL-LEXINGTON SCHOOLS	\$18,672,114	\$19,325,638	\$10,643,798	\$11,016,330	\$2,913,207	\$2,603,473	\$3,438,197	\$385,572	\$2,299,751	\$2,685,323	\$309,735	\$752,874
33040	DANSVILLE SCHOOLS	\$7,743,781	\$8,014,813	\$4,117,937	\$4,262,065	\$1,127,079	\$1,007,247	\$1,330,190	\$149,172	\$953,763	\$1,102,935	\$119,832	\$227,255
25140	DAVISON COMMUNITY SCHOOLS	\$46,669,226	\$48,302,648	\$28,870,137	\$29,880,591	\$7,901,756	\$7,061,635	\$9,325,733	\$1,045,821	\$5,748,015	\$6,793,836	\$840,121	\$2,531,897
82040	DEARBORN HEIGHTS S D #7	\$27,126,858	\$28,076,298	\$16,896,958	\$17,488,352	\$4,624,698	\$4,132,996	\$5,458,115	\$612,092	\$3,341,079	\$3,953,172	\$491,701	\$1,504,943
82030	DEARBORN PUBLIC SCHOOLS	\$214,766,467	\$222,283,293	\$128,600,142	\$133,101,147	\$35,197,859	\$31,455,595	\$41,540,868	\$4,658,540	\$26,451,712	\$31,110,252	\$3,742,264	\$10,430,616
80050	DECATUR PUBLIC SCHOOLS	\$9,003,636	\$9,318,763	\$4,890,304	\$5,061,465	\$1,338,476	\$1,196,168	\$1,579,683	\$177,151	\$1,108,933	\$1,286,084	\$142,308	\$293,599
76090	DECKERVILLE COMMUNITY S D	\$5,451,992	\$5,642,811	\$3,019,727	\$3,125,418	\$826,499	\$738,625	\$975,443	\$109,390	\$671,495	\$780,884	\$87,874	\$194,559
46070	DEERFIELD PUBLIC SCHOOLS	\$2,491,574	\$2,578,780	\$1,083,463	\$1,121,384	\$296,544	\$265,015	\$349,984	\$39,248	\$306,875	\$346,123	\$31,529	\$3,861
08010	DELTON-KELLOGG SCHOOLS	\$13,972,057	\$14,461,079	\$7,630,011	\$7,897,062	\$2,088,334	\$1,866,301	\$2,464,673	\$276,397	\$1,720,868	\$1,997,266	\$222,033	\$467,407
17050	DETOUR AREA SCHOOLS	\$2,716,354	\$2,811,426	\$1,319,707	\$1,365,897	\$361,204	\$322,800	\$426,297	\$47,806	\$334,560	\$382,366	\$38,403	\$43,930
82010	DETROIT PUBLIC SCHOOLS	\$1,113,105,227	\$1,152,063,910	\$525,196,760	\$543,578,646	\$143,746,353	\$128,463,127	\$169,650,896	\$19,025,253	\$137,095,605	\$156,120,858	\$15,283,226	\$13,530,038
19010	DEWITT PUBLIC SCHOOLS	\$24,822,387	\$25,691,170	\$14,951,144	\$15,474,434	\$4,092,128	\$3,657,050	\$4,829,571	\$541,605	\$3,057,249	\$3,598,854	\$435,078	\$1,230,716
81050	DEXTER COMMUNITY SCHOOLS	\$35,886,934	\$37,142,977	\$23,124,198	\$23,933,545	\$6,329,093	\$5,656,179	\$7,469,659	\$837,674	\$4,420,014	\$5,257,688	\$672,914	\$2,211,971
31100	DOLLAR BAY-TAMARACK CITY AREA SCH	\$2,786,887	\$2,884,428	\$1,546,326	\$1,600,447	\$423,229	\$378,231	\$499,500	\$56,016	\$343,247	\$399,263	\$44,998	\$100,237
14020	DOWAGIAC-UNION SCHOOL DISTRICT	\$20,790,158	\$21,517,813	\$11,415,712	\$11,815,262	\$3,124,480	\$2,792,283	\$3,687,543	\$413,534	\$2,560,620	\$2,974,154	\$332,197	\$713,389
44050	DRYDEN COMMUNITY SCHOOLS	\$5,877,993	\$6,083,723	\$3,349,179	\$3,466,400	\$916,670	\$819,209	\$1,081,864	\$121,324	\$723,963	\$845,877	\$97,461	\$236,577
58050	DUNDEE COMMUNITY SCHOOLS	\$14,842,880	\$15,362,381	\$7,856,738	\$8,131,723	\$2,150,389	\$1,921,758	\$2,537,911	\$284,610	\$1,828,123	\$2,112,734	\$228,631	\$425,177
78030	DURAND AREA SCHOOLS	\$14,977,490	\$15,501,702	\$8,518,320	\$8,816,461	\$2,331,464	\$2,083,581	\$2,751,618	\$308,576	\$1,844,703	\$2,153,279	\$247,883	\$598,339
74050	EAST CHINA SCHOOL DISTRICT #3	\$46,452,832	\$48,078,681	\$27,809,628	\$28,782,965	\$7,611,495	\$6,802,235	\$8,983,163	\$1,007,404	\$5,721,363	\$6,728,767	\$809,260	\$2,254,397
50020	EAST DETROIT SCHOOL DISTRICT	\$43,426,957	\$44,946,900	\$25,696,613	\$26,595,995	\$7,033,163	\$6,285,392	\$8,300,610	\$930,860	\$5,348,681	\$6,279,541	\$747,771	\$2,021,069
41090	EAST GRAND RAPIDS PUBLIC SCHOOLS	\$29,402,181	\$30,431,257	\$16,873,361	\$17,463,929	\$4,618,239	\$4,127,224	\$5,450,492	\$611,238	\$3,621,320	\$4,232,557	\$491,015	\$1,217,935
38090	EAST JACKSON COMMUNITY SCHOOLS	\$12,269,081	\$12,698,499	\$7,043,976	\$7,290,515	\$1,927,936	\$1,722,956	\$2,275,370	\$255,168	\$1,511,121	\$1,766,289	\$204,980	\$509,080
15060	EAST JORDAN PUBLIC SCHOOLS	\$10,305,444	\$10,666,134	\$5,845,500	\$6,050,092	\$1,599,913	\$1,429,809	\$1,888,234	\$211,753	\$1,269,270	\$1,481,023	\$170,104	\$407,211
33010	EAST LANSING PUBLIC SCHOOLS	\$35,851,558	\$37,106,362	\$19,917,807	\$20,614,930	\$5,451,504	\$4,871,896	\$6,433,920	\$721,523	\$4,415,657	\$5,137,180	\$579,608	\$1,296,740
23050	EATON RAPIDS PUBLIC SCHOOLS	\$24,440,060	\$25,295,462	\$13,961,886	\$14,450,552	\$3,821,368	\$3,415,077	\$4,510,017	\$505,769	\$3,010,160	\$3,515,929	\$406,291	\$994,088
11250	EAU CLAIRE PUBLIC SCHOOLS	\$7,903,035	\$8,179,641	\$4,108,852	\$4,252,661	\$1,124,593	\$1,005,025	\$1,327,256	\$148,843	\$973,377	\$1,122,220	\$119,568	\$205,035
32620	ECCLES-SIGEL #4 SCHOOL	\$212,301	\$219,732	\$110,924	\$114,806	\$30,360	\$27,132	\$35,831	\$4,018	\$26,148	\$30,166	\$3,228	\$5,665
82250	ECORSE PUBLIC SCHOOLS	\$11,814,064	\$12,227,557	\$5,822,235	\$6,026,013	\$1,593,546	\$1,424,119	\$1,880,719	\$210,910	\$1,455,079	\$1,665,990	\$169,427	\$214,729
14030	EDWARDSBURG PUBLIC SCHOOLS	\$20,850,948	\$21,580,731	\$11,884,545	\$12,300,504	\$3,252,800	\$2,906,960	\$3,838,987	\$430,518	\$2,568,107	\$2,998,625	\$345,840	\$840,363
05060	ELK RAPIDS SCHOOLS	\$12,740,531	\$13,186,449	\$7,688,142	\$7,957,227	\$2,104,245	\$1,880,520	\$2,483,451	\$278,503	\$1,569,187	\$1,847,690	\$223,725	\$635,760
31070	ELM RIVER TOWNSHIP SCHOOLS	\$261,694	\$270,853	\$136,136	\$140,901	\$37,260	\$33,299	\$43,975	\$4,932	\$32,232	\$37,163	\$3,962	\$6,812
49055	ENGADINE CONSOLIDATED S D #4	\$2,722,928	\$2,818,230	\$1,356,770	\$1,404,257	\$371,348	\$331,866	\$438,268	\$49,149	\$335,369	\$384,518	\$39,482	\$53,750
21010	ESCANABA AREA PUBLIC SCHOOLS	\$23,903,560	\$24,740,184	\$13,752,673	\$14,234,017	\$3,764,107	\$3,363,904	\$4,442,437	\$498,191	\$2,944,082	\$3,442,273	\$400,203	\$1,000,164
09050	ESSEXVILLE-HAMPTON PUBLIC SCHOOLS	\$15,852,731	\$16,407,576	\$9,523,959	\$9,857,298	\$2,606,708	\$2,329,560	\$3,076,463	\$345,005	\$1,952,502	\$2,297,507	\$277,147	\$778,956

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
67020	EVART PUBLIC SCHOOLS	\$9,873,621	\$10,219,197	\$5,722,740	\$5,923,036	\$1,566,314	\$1,399,782	\$1,848,579	\$207,306	\$1,216,085	\$1,423,391	\$166,532	\$425,189
66045	EWEN-TROUT CREEK CONSOL S/D	\$2,452,544	\$2,538,383	\$1,243,421	\$1,286,941	\$340,324	\$304,141	\$401,654	\$45,043	\$302,068	\$347,111	\$36,184	\$54,544
68030	FAIRVIEW AREA SCHOOLS	\$2,940,552	\$3,043,471	\$1,608,140	\$1,664,425	\$440,148	\$393,351	\$519,467	\$58,255	\$362,173	\$420,428	\$46,797	\$99,039
63200	FARMINGTON PUBLIC SCHOOLS	\$159,807,033	\$165,400,279	\$96,432,130	\$99,807,255	\$26,393,474	\$23,587,299	\$31,149,844	\$3,493,254	\$19,682,633	\$23,175,887	\$2,806,175	\$7,973,957
18020	FARWELL AREA SCHOOLS	\$13,418,256	\$13,887,895	\$7,797,758	\$8,070,680	\$2,134,246	\$1,907,332	\$2,518,859	\$282,474	\$1,652,660	\$1,935,133	\$226,915	\$583,726
03050	FENNVILLE PUBLIC SCHOOL	\$12,635,118	\$13,077,347	\$6,569,383	\$6,799,312	\$1,798,040	\$1,606,871	\$2,122,065	\$237,976	\$1,556,204	\$1,794,180	\$191,169	\$327,885
25100	FENTON AREA PUBLIC SCHOOLS	\$31,036,593	\$32,122,874	\$19,401,827	\$20,080,891	\$5,310,280	\$4,745,687	\$6,267,246	\$702,831	\$3,822,622	\$4,525,453	\$564,593	\$1,741,793
63020	FERNDAL CITY SCHOOL DISTRICT	\$41,237,563	\$42,680,878	\$22,884,666	\$23,685,630	\$6,263,533	\$5,597,589	\$7,392,285	\$828,997	\$5,079,024	\$5,908,022	\$665,944	\$1,484,263
50090	FITZGERALD PUBLIC SCHOOLS	\$35,257,448	\$36,491,459	\$19,469,708	\$20,151,148	\$5,328,859	\$4,762,291	\$6,289,173	\$705,290	\$4,342,484	\$5,047,774	\$566,569	\$1,241,399
82180	FLAT ROCK COMMUNITY SCHOOLS	\$18,227,848	\$18,865,822	\$10,172,614	\$10,528,655	\$2,784,244	\$2,488,221	\$3,285,993	\$368,503	\$2,245,033	\$2,613,536	\$296,023	\$672,457
25010	FLINT COMMUNITY SCHOOLS	\$169,057,908	\$174,974,935	\$98,062,994	\$101,495,198	\$26,839,841	\$23,986,208	\$31,676,651	\$3,552,332	\$20,822,017	\$24,374,349	\$2,853,633	\$7,302,302
25120	FLUSHING COMMUNITY SCHOOLS	\$36,560,895	\$37,840,526	\$23,689,346	\$24,518,473	\$6,483,774	\$5,794,414	\$7,652,215	\$858,147	\$4,503,023	\$5,361,169	\$689,360	\$2,291,046
40020	FOREST AREA SCHOOLS	\$6,904,207	\$7,145,855	\$3,701,720	\$3,831,280	\$1,013,161	\$905,441	\$1,195,743	\$134,095	\$850,357	\$984,452	\$107,720	\$211,291
41110	FOREST HILLS PUBLIC SCHOOLS	\$105,960,498	\$109,669,115	\$60,393,785	\$62,507,567	\$16,529,779	\$14,772,320	\$19,508,612	\$2,187,765	\$13,050,625	\$15,238,390	\$1,757,459	\$4,270,222
36015	FOREST PARK SCHOOL DISTRICT	\$4,314,449	\$4,465,455	\$2,569,861	\$2,659,806	\$703,371	\$628,588	\$830,126	\$93,093	\$531,389	\$624,482	\$74,783	\$205,643
19070	FOWLER PUBLIC SCHOOLS	\$4,541,752	\$4,700,713	\$2,601,740	\$2,692,801	\$712,096	\$636,386	\$840,423	\$94,248	\$559,385	\$653,633	\$75,711	\$186,790
47030	FOWLERVILLE COMMUNITY SCHOOLS	\$25,367,456	\$26,255,317	\$15,116,382	\$15,645,455	\$4,137,354	\$3,697,467	\$4,882,947	\$547,591	\$3,124,383	\$3,671,974	\$439,887	\$1,210,973
73190	FRANKENMUTH SCHOOL DISTRICT	\$11,346,420	\$11,743,544	\$6,616,109	\$6,847,673	\$1,810,829	\$1,618,300	\$2,137,159	\$239,669	\$1,397,482	\$1,637,150	\$192,529	\$500,008
10025	FRANKFORT-ELBERTA AREA SCHOOLS	\$5,376,843	\$5,565,032	\$2,789,706	\$2,887,345	\$763,542	\$682,362	\$901,141	\$101,057	\$662,239	\$763,296	\$81,180	\$137,845
50100	FRASER PUBLIC SCHOOLS	\$49,757,007	\$51,498,502	\$31,219,210	\$32,311,883	\$8,544,698	\$7,636,219	\$10,084,539	\$1,130,916	\$6,128,322	\$7,259,238	\$908,479	\$2,825,301
53030	FREE SOIL COMMUNITY S E #8	\$148,964	\$154,178	\$9,962	\$10,311	\$2,727	\$2,437	\$3,218	\$361	\$18,347	\$18,708	\$290	(\$15,490)
73200	FREELAND COMMUNITY SCHOOLS	\$14,585,867	\$15,096,373	\$8,482,288	\$8,779,168	\$2,321,602	\$2,074,768	\$2,739,978	\$307,271	\$1,796,468	\$2,103,739	\$246,835	\$636,239
62040	FREMONT PUBLIC SCHOOLS	\$20,558,050	\$21,277,582	\$11,758,305	\$12,169,845	\$3,518,248	\$2,876,081	\$3,798,209	\$425,945	\$2,532,032	\$2,957,977	\$342,167	\$840,232
61080	FRUITPORT COMMUNITY SCHOOLS	\$31,432,043	\$32,532,164	\$18,546,827	\$19,195,966	\$5,076,267	\$4,536,554	\$5,991,061	\$671,859	\$3,871,328	\$4,543,186	\$539,713	\$1,447,875
29050	FULTON SCHOOLS	\$8,641,602	\$8,944,058	\$4,837,141	\$5,006,441	\$1,323,925	\$1,183,165	\$1,562,510	\$175,225	\$1,064,343	\$1,239,568	\$140,761	\$322,942
39050	GALESBURG-AUGUSTA COMMUNITY S D	\$11,075,478	\$11,463,120	\$6,028,300	\$6,239,291	\$1,649,946	\$1,474,522	\$1,947,283	\$218,375	\$1,364,111	\$1,582,486	\$175,424	\$364,796
11160	GALLEN TOWNSHIP SCHOOL	\$1,941,108	\$2,009,047	\$755,420	\$781,859	\$206,758	\$184,776	\$244,018	\$27,365	\$239,077	\$266,442	\$21,983	(\$22,423)
82050	GARDEN CITY PUBLIC SCHOOLS	\$61,403,884	\$63,553,020	\$36,839,195	\$38,128,567	\$10,082,888	\$9,010,867	\$11,899,926	\$1,334,500	\$7,562,809	\$8,897,309	\$1,072,021	\$3,002,617
69020	GAYLORD COMMUNITY SCHOOLS	\$28,608,786	\$29,610,094	\$17,530,689	\$18,144,263	\$4,798,149	\$4,288,006	\$5,662,824	\$635,049	\$3,523,601	\$4,158,650	\$510,143	\$1,504,174
25070	GENESEE SCHOOL DISTRICT	\$7,385,484	\$7,643,976	\$4,096,917	\$4,240,309	\$1,121,326	\$1,002,106	\$1,323,400	\$148,411	\$909,633	\$1,058,044	\$119,220	\$265,356
82290	GIBRALTAR SCHOOL DISTRICT	\$34,604,071	\$35,815,214	\$19,513,736	\$20,196,716	\$5,340,909	\$4,773,060	\$6,303,395	\$706,885	\$4,262,010	\$4,968,895	\$567,850	\$1,334,500
21025	GLADSTONE AREA SCHOOLS	\$12,802,954	\$13,251,058	\$6,796,314	\$7,034,185	\$1,860,151	\$1,662,378	\$2,195,369	\$246,196	\$1,576,876	\$1,823,072	\$197,773	\$372,297
26040	GLADWIN COMMUNITY SCHOOLS	\$16,894,280	\$17,485,580	\$9,130,886	\$9,450,467	\$2,499,124	\$2,233,415	\$2,949,491	\$330,766	\$2,080,784	\$2,411,550	\$265,709	\$537,940
45010	GLEN LAKE COMMUNITY SCHOOLS	\$9,327,053	\$9,653,500	\$5,510,881	\$5,703,762	\$1,508,328	\$1,347,962	\$1,780,144	\$199,632	\$1,148,766	\$1,348,398	\$160,367	\$431,746
03440	GLENN-GANGES S D #4	\$507,648	\$525,415	\$253,540	\$262,414	\$69,394	\$62,016	\$81,900	\$9,185	\$62,524	\$71,709	\$7,378	\$10,191
80110	GOBLES PUBLIC SCHOOLS	\$8,007,710	\$8,287,980	\$3,926,054	\$4,063,465	\$1,074,561	\$960,313	\$1,268,208	\$142,221	\$986,270	\$1,128,491	\$114,248	\$139,717
41120	GODFREY-LEE PUBLIC SCHOOLS	\$18,952,749	\$19,616,095	\$9,614,130	\$9,950,624	\$2,631,387	\$2,351,616	\$3,105,590	\$348,272	\$2,334,315	\$2,682,587	\$279,771	\$423,003
41020	GODWIN HEIGHTS PUBLIC SCHOOLS	\$24,254,622	\$25,103,534	\$12,704,667	\$13,149,330	\$3,477,267	\$3,107,562	\$4,103,906	\$460,227	\$2,987,321	\$3,447,547	\$369,706	\$656,359
25050	GOODRICH AREA SCHOOLS	\$18,826,091	\$19,485,004	\$11,169,289	\$11,560,214	\$3,057,034	\$2,732,008	\$3,607,943	\$404,607	\$2,318,715	\$2,723,323	\$325,026	\$884,620
25030	GRAND BLANC COMMUNITY SCHOOLS	\$76,542,398	\$79,221,382	\$40,982,890	\$42,417,291	\$11,217,017	\$10,024,415	\$13,238,436	\$1,484,605	\$9,427,344	\$10,911,950	\$1,192,602	\$2,326,487
70010	GRAND HAVEN PUBLIC SCHOOLS	\$60,222,641	\$62,330,433	\$37,589,822	\$38,905,465	\$10,288,334	\$9,194,470	\$12,142,396	\$1,361,691	\$7,417,322	\$8,779,013	\$1,093,864	\$3,363,383
23060	GRAND LEDGE PUBLIC SCHOOLS	\$44,771,719	\$46,338,730	\$27,164,973	\$28,115,747	\$7,435,053	\$6,644,552	\$8,774,925	\$984,051	\$5,514,309	\$6,498,360	\$790,501	\$2,276,565
41010	GRAND RAPIDS PUBLIC SCHOOLS	\$257,188,219	\$266,189,807	\$132,619,084	\$137,260,752	\$36,297,843	\$32,438,628	\$42,839,081	\$4,804,126	\$31,676,587	\$36,480,713	\$3,859,215	\$6,358,367
41130	GRANDVILLE PUBLIC SCHOOLS	\$55,135,618	\$57,065,365	\$30,733,181	\$31,808,842	\$8,411,672	\$7,517,336	\$9,927,540	\$1,113,309	\$6,790,778	\$7,904,088	\$894,336	\$2,023,452
62050	GRANT PUBLIC SCHOOLS	\$19,293,949	\$19,969,238	\$10,813,422	\$11,191,892	\$2,959,634	\$2,644,963	\$3,492,989	\$391,716	\$2,376,339	\$2,768,055	\$314,671	\$724,934
42030	GRANT TOWNSHIP SCHOOL	\$189,119	\$195,738	\$86,792	\$89,830	\$23,755	\$21,229	\$28,036	\$3,144	\$23,293	\$26,437	\$2,526	\$1,599
38050	GRASS LAKE COMMUNITY SCHOOLS	\$10,963,818	\$11,347,551	\$6,032,123	\$6,243,247	\$1,650,992	\$1,475,457	\$1,948,517	\$218,514	\$1,350,359	\$1,568,872	\$175,535	\$379,645
59070	GREENVILLE PUBLIC SCHOOLS	\$32,964,673	\$34,118,436	\$19,572,626	\$20,257,668	\$5,357,028	\$4,787,464	\$6,322,418	\$709,018	\$4,060,094	\$4,769,112	\$569,563	\$1,553,306
82300	GROSSE ILE TOWNSHIP SCHOOLS	\$18,954,468	\$19,617,875	\$11,746,038	\$12,157,149	\$3,214,891	\$2,873,081	\$3,794,246	\$425,500	\$2,334,527	\$2,760,027	\$341,810	\$1,034,219
82055	GROSSE POINTE PUBLIC SCHOOLS	\$104,442,072	\$108,097,544	\$66,916,016	\$69,258,076	\$18,314,913	\$16,367,657	\$21,615,446	\$2,424,033	\$12,863,608	\$15,287,640	\$1,947,256	\$6,327,805
39065	GULL LAKE COMMUNITY SCHOOLS	\$26,651,773	\$27,584,585	\$15,078,585	\$15,606,336	\$4,127,009	\$3,688,222	\$4,870,737	\$546,222	\$3,282,566	\$3,828,787	\$438,787	\$1,041,950
52040	GWINN AREA COMMUNITY SCHOOLS	\$12,465,135	\$12,901,415	\$6,494,234	\$6,721,532	\$1,777,472	\$1,588,490	\$2,097,790	\$235,254	\$1,535,268	\$1,770,522	\$188,982	\$327,268
35020	HALE AREA SCHOOLS	\$5,795,986	\$5,998,846	\$3,263,072	\$3,377,279	\$893,103	\$798,147	\$1,054,049	\$118,205	\$713,863	\$832,067	\$94,955	\$221,981
03100	HAMILTON COMMUNITY SCHOOLS	\$25,357,346	\$26,244,853	\$14,888,811	\$15,409,920	\$4,075,068	\$3,641,803	\$4,809,436	\$539,347	\$3,123,138	\$3,662,485	\$433,264	\$1,146,951
82060	HAMTRAMCK PUBLIC SCHOOLS	\$35,843,378	\$37,097,896	\$19,978,028	\$20,677,259	\$5,467,986	\$4,886,626	\$6,453,372	\$723,704	\$4,414,650	\$5,138,354	\$581,361	\$1,315,019
31010	HANCOCK PUBLIC SCHOOLS	\$6,893,431	\$7,134,701	\$3,555,636	\$3,680,084	\$973,178	\$869,709	\$1,148,554	\$128,803	\$849,029	\$977,832	\$103,469	\$170,722
38100	HANOVER HORTON SCHOOL DISTRICT	\$11,597,645	\$12,003,563	\$6,738,066	\$6,973,898	\$1,844,209	\$1,648,131	\$2,176,554	\$244,086	\$1,428,424	\$1,672,510	\$196,078	\$504,043

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
32060	HARBOR BEACH COMMUNITY S D	\$5,176,328	\$5,357,500	\$2,441,140	\$2,526,580	\$668,140	\$597,103	\$788,546	\$88,430	\$637,542	\$725,973	\$71,037	\$62,573
24020	HARBOR SPRINGS PUBLIC SCHOOLS	\$12,221,578	\$12,649,333	\$6,698,730	\$6,933,185	\$1,833,442	\$1,638,509	\$2,163,847	\$242,661	\$1,505,271	\$1,747,932	\$194,933	\$415,915
13070	HARPER CREEK COMMUNITY SCHOOLS	\$23,484,901	\$24,306,873	\$13,224,053	\$13,686,895	\$3,619,423	\$3,234,603	\$4,271,680	\$479,041	\$2,892,518	\$3,371,559	\$384,820	\$900,121
82320	HARPER WOODS PUBLIC SCHOOLS	\$12,749,195	\$13,195,417	\$7,453,514	\$7,714,387	\$2,040,027	\$1,823,130	\$2,407,660	\$270,004	\$1,570,255	\$1,840,258	\$216,897	\$567,402
18060	HARRISON COMMUNITY SCHOOLS	\$14,936,632	\$15,459,414	\$7,324,956	\$7,581,329	\$2,004,840	\$1,791,684	\$2,366,133	\$265,347	\$1,839,670	\$2,105,017	\$213,156	\$261,116
64040	HART PUBLIC SCHOOLS	\$12,142,066	\$12,567,039	\$6,981,631	\$7,225,988	\$1,910,873	\$1,707,707	\$2,255,231	\$252,910	\$1,495,478	\$1,748,387	\$203,165	\$506,844
80120	HARTFORD PUBLIC SCHOOLS	\$13,176,167	\$13,637,333	\$7,592,803	\$7,858,551	\$2,078,150	\$1,857,200	\$2,452,654	\$275,049	\$1,622,843	\$1,897,892	\$220,951	\$554,762
47060	HARTLAND CONSOLIDATED SCHOOLS	\$46,817,689	\$48,456,308	\$25,226,800	\$26,109,738	\$6,904,575	\$6,170,475	\$8,148,849	\$913,841	\$5,766,301	\$6,680,142	\$734,100	\$1,468,708
33060	HASLETT PUBLIC SCHOOLS	\$26,546,481	\$27,475,608	\$15,329,372	\$15,865,900	\$4,195,649	\$3,749,564	\$4,951,747	\$555,307	\$3,269,597	\$3,824,904	\$446,085	\$1,126,844
08030	HASTINGS AREA SCHOOL DISTRICT	\$25,331,237	\$26,217,830	\$15,391,549	\$15,930,253	\$4,212,667	\$3,764,773	\$4,971,832	\$557,559	\$3,119,922	\$3,677,481	\$447,894	\$1,294,351
34340	HAYNOR- EASTON TOWNSHIP S D #6	\$293,908	\$304,195	\$163,904	\$169,641	\$44,861	\$40,091	\$52,945	\$5,937	\$36,199	\$42,137	\$4,770	\$10,808
63130	HAZEL PARK PUBLIC SCHOOLS	\$56,791,181	\$58,778,873	\$33,263,421	\$34,427,641	\$9,104,198	\$8,136,233	\$10,744,867	\$1,204,967	\$6,994,686	\$8,199,653	\$967,966	\$2,545,213
73210	HEMLOCK PUBLIC SCHOOLS	\$10,817,150	\$11,195,751	\$6,013,016	\$6,223,472	\$1,645,763	\$1,470,784	\$1,942,346	\$217,822	\$1,332,294	\$1,550,116	\$174,979	\$392,230
62060	HESPERIA COMMUNITY SCHOOLS	\$10,199,735	\$10,556,726	\$5,935,368	\$6,143,106	\$1,624,510	\$1,451,791	\$1,917,263	\$215,009	\$1,256,250	\$1,471,259	\$172,719	\$446,004
82070	HIGHLAND PARK SCHOOL DISTRICT	\$23,339,429	\$24,156,309	\$10,475,007	\$10,841,632	\$2,867,009	\$2,562,187	\$3,383,673	\$379,457	\$2,874,601	\$3,254,058	\$304,823	\$129,616
60020	HILLMAN COMMUNITY SCHOOL	\$4,860,358	\$5,030,471	\$2,413,995	\$2,498,485	\$660,710	\$590,463	\$779,777	\$87,447	\$598,626	\$686,073	\$70,247	\$93,704
30020	HILLSDALE COMMUNITY SCHOOLS	\$14,732,902	\$15,248,554	\$8,022,008	\$8,302,778	\$2,195,624	\$1,962,183	\$2,591,297	\$290,597	\$1,814,578	\$2,105,175	\$233,440	\$486,122
70020	HOLLAND PUBLIC SCHOOLS	\$44,589,074	\$46,149,692	\$25,876,856	\$26,782,546	\$7,082,495	\$6,329,479	\$8,358,833	\$937,389	\$5,491,813	\$6,429,202	\$753,017	\$1,929,630
63210	HOLLY AREA SCHOOLS	\$38,710,882	\$40,065,763	\$21,155,206	\$21,895,638	\$5,790,180	\$5,174,563	\$6,833,629	\$766,347	\$4,767,826	\$5,534,173	\$615,616	\$1,299,456
33070	HOLT PUBLIC SCHOOLS	\$59,546,002	\$61,630,112	\$36,518,390	\$37,796,534	\$9,995,083	\$8,932,393	\$11,796,298	\$1,322,879	\$7,333,983	\$8,656,862	\$1,062,685	\$3,139,436
61120	HOLTON PUBLIC SCHOOLS	\$9,118,274	\$9,437,413	\$4,446,301	\$4,601,921	\$1,216,952	\$1,087,565	\$1,436,260	\$161,067	\$1,123,052	\$1,284,119	\$129,387	\$152,140
13080	HOMER COMMUNITY SCHOOLS	\$9,613,137	\$9,949,597	\$5,751,548	\$5,952,852	\$1,574,199	\$1,406,829	\$1,857,885	\$208,350	\$1,184,002	\$1,392,352	\$167,370	\$465,533
03070	HOPKINS PUBLIC SCHOOL	\$13,632,825	\$14,109,974	\$7,344,815	\$7,601,883	\$2,010,276	\$1,796,542	\$2,372,548	\$266,066	\$1,679,087	\$1,945,153	\$213,734	\$427,395
72020	HOUGHTON LAKE COMMUNITY SCHOOLS	\$15,019,721	\$15,545,411	\$7,649,220	\$7,916,943	\$2,093,592	\$1,870,999	\$2,470,878	\$277,093	\$1,849,904	\$2,126,997	\$222,592	\$343,881
31110	HOUGHTON-PORTAGE TWP SCHOOL DIST	\$10,553,899	\$10,923,285	\$5,262,424	\$5,446,609	\$1,440,325	\$1,287,189	\$1,699,887	\$190,631	\$1,299,871	\$1,490,502	\$153,137	\$209,384
47070	HOWELL PUBLIC SCHOOLS	\$67,904,293	\$70,280,943	\$39,181,065	\$40,552,402	\$10,723,857	\$9,583,689	\$12,656,405	\$1,419,334	\$8,363,432	\$9,782,766	\$1,140,169	\$2,873,638
46080	HUDSON AREA SCHOOLS	\$8,300,453	\$8,590,969	\$5,145,510	\$5,325,603	\$1,408,326	\$1,258,599	\$1,662,121	\$186,396	\$1,022,325	\$1,208,721	\$149,734	\$453,399
70190	HUDSONVILLE PUBLIC SCHOOLS	\$54,505,634	\$56,413,331	\$34,125,233	\$35,319,616	\$9,340,076	\$8,347,032	\$11,023,252	\$1,236,187	\$6,713,186	\$7,949,373	\$993,044	\$3,073,879
82340	HURON SCHOOL DISTRICT	\$25,169,983	\$26,050,933	\$14,683,817	\$15,197,751	\$4,018,961	\$3,591,662	\$4,743,218	\$531,921	\$3,100,061	\$3,631,982	\$427,299	\$1,111,236
63220	HURON VALLEY SCHOOL DIST #4F	\$97,637,792	\$101,055,115	\$56,159,463	\$58,125,044	\$15,370,845	\$13,736,605	\$18,140,826	\$2,034,377	\$12,025,559	\$14,059,935	\$1,634,240	\$4,080,891
58070	IDA PUBLIC SCHOOLS	\$14,061,687	\$14,553,846	\$8,130,404	\$8,414,968	\$2,225,291	\$1,988,697	\$2,626,311	\$294,524	\$1,731,908	\$2,026,432	\$236,595	\$599,880
44060	IMLAY CITY COMMUNITY SCHOOLS	\$19,194,477	\$19,866,284	\$11,152,461	\$11,542,797	\$3,052,428	\$2,727,892	\$3,602,507	\$403,998	\$2,364,088	\$2,768,086	\$324,537	\$834,421
82080	INKSTER PUBLIC SCHOOLS	\$32,587,988	\$33,728,568	\$14,346,302	\$14,848,423	\$3,926,583	\$3,509,106	\$4,634,193	\$519,695	\$4,013,700	\$4,533,394	\$417,477	\$100,798
16050	INLAND LAKES SCHOOLS	\$7,554,400	\$7,818,804	\$3,976,534	\$4,115,713	\$1,088,377	\$972,660	\$1,284,514	\$144,050	\$930,438	\$1,074,488	\$115,717	\$210,026
34010	IONIA PUBLIC SCHOOLS	\$29,599,277	\$30,635,251	\$16,483,657	\$17,060,585	\$4,511,577	\$4,031,903	\$5,324,609	\$597,120	\$3,645,595	\$4,242,715	\$479,674	\$1,081,893
22010	IRON MOUNTAIN PUBLIC SCHOOLS	\$9,797,422	\$10,140,332	\$6,446,296	\$6,671,916	\$1,764,351	\$1,576,764	\$2,082,305	\$233,517	\$1,206,699	\$1,440,217	\$187,587	\$642,089
27020	IRONWOOD-GOGEBIC CITY AREA SCHOOLS	\$9,098,957	\$9,417,420	\$5,008,933	\$5,184,245	\$1,370,945	\$1,225,185	\$1,618,003	\$181,449	\$1,120,673	\$1,302,122	\$145,760	\$315,881
52180	ISHPEMING PUBLIC SCHOOLS	\$8,212,365	\$8,499,797	\$4,156,438	\$4,301,914	\$1,137,617	\$1,016,665	\$1,342,627	\$150,567	\$1,011,476	\$1,162,043	\$120,952	\$180,584
29060	ITHACA PUBLIC SCHOOLS	\$11,810,746	\$12,224,122	\$6,528,526	\$6,757,025	\$1,786,858	\$1,596,877	\$2,108,867	\$236,496	\$1,454,671	\$1,691,166	\$189,980	\$417,701
38170	JACKSON PUBLIC SCHOOLS	\$68,031,429	\$70,412,529	\$40,019,638	\$41,420,325	\$10,953,375	\$9,788,803	\$12,927,284	\$1,449,711	\$8,379,091	\$9,828,802	\$1,164,571	\$3,098,481
58080	JEFFERSON SCHOOLS	\$21,689,904	\$22,449,051	\$13,224,386	\$13,687,239	\$3,619,514	\$3,234,685	\$4,271,787	\$479,053	\$2,671,437	\$3,150,490	\$384,830	\$1,121,297
70175	JENISON PUBLIC SCHOOLS	\$45,426,883	\$47,016,824	\$26,627,212	\$27,559,165	\$7,287,868	\$6,513,016	\$8,601,215	\$964,571	\$5,595,002	\$6,559,573	\$774,852	\$2,041,642
69030	JOHANNESBURG-LEWISTON AREA SCHOOLS	\$8,080,311	\$8,363,122	\$3,952,581	\$4,090,921	\$1,081,821	\$966,801	\$1,276,776	\$143,182	\$995,211	\$1,138,394	\$115,020	\$138,383
30030	JONESVILLE COMMUNITY SCHOOLS	\$11,991,037	\$12,410,723	\$6,467,705	\$6,694,075	\$1,770,211	\$1,582,001	\$2,089,221	\$234,293	\$1,476,876	\$1,711,169	\$188,210	\$378,052
39010	KALAMAZOO PUBLIC SCHOOLS	\$137,767,984	\$142,589,864	\$75,695,995	\$78,345,355	\$20,717,994	\$18,515,240	\$24,451,585	\$2,742,087	\$16,968,194	\$19,710,281	\$2,202,753	\$4,741,304
51045	KALEVA NORMAN DICKSON S D	\$6,568,423	\$6,798,318	\$3,574,421	\$3,699,526	\$978,319	\$874,303	\$1,154,622	\$129,483	\$809,000	\$938,483	\$104,016	\$216,139
40040	KALKASKA PUBLIC SCHOOLS	\$13,841,332	\$14,325,779	\$7,106,083	\$7,354,796	\$1,944,935	\$1,738,148	\$2,295,432	\$257,418	\$1,704,768	\$1,962,186	\$206,787	\$333,246
25110	KEARSLEY COMMUNITY SCHOOLS	\$28,923,163	\$29,935,473	\$18,083,870	\$18,716,805	\$4,949,555	\$4,423,315	\$5,841,515	\$655,088	\$3,562,321	\$4,217,410	\$526,241	\$1,624,105
41140	KELLOGGSVILLE PUBLIC SCHOOLS	\$23,611,739	\$24,438,149	\$12,699,269	\$13,143,744	\$3,475,790	\$3,106,241	\$4,102,162	\$460,031	\$2,908,140	\$3,368,171	\$369,549	\$733,992
41145	KENOWA HILLS PUBLIC SCHOOLS	\$31,662,059	\$32,770,231	\$17,493,916	\$18,106,203	\$4,788,085	\$4,279,012	\$5,650,946	\$633,717	\$3,899,658	\$4,533,375	\$509,073	\$1,117,571
41150	KENT CITY COMMUNITY SCHOOLS	\$12,770,508	\$13,217,476	\$6,508,274	\$6,736,064	\$1,781,315	\$1,591,924	\$2,102,325	\$235,762	\$1,572,880	\$1,808,642	\$189,391	\$293,684
41160	KENTWOOD PUBLIC SCHOOLS	\$88,745,355	\$91,851,442	\$50,638,443	\$52,410,788	\$13,859,742	\$12,386,163	\$16,357,407	\$1,834,378	\$10,930,322	\$12,764,699	\$1,473,579	\$3,592,708
28090	KINGSLEY AREA SCHOOL	\$12,396,353	\$12,830,226	\$7,559,352	\$7,823,929	\$2,068,995	\$1,849,018	\$2,441,848	\$273,838	\$1,526,797	\$1,800,634	\$219,977	\$641,214
79080	KINGSTON COMMUNITY SCHOOL	\$5,087,483	\$5,265,545	\$2,815,968	\$2,914,527	\$770,731	\$688,786	\$909,624	\$102,008	\$626,600	\$728,608	\$81,945	\$181,016
32630	KIPPER SCHOOL	\$93,778	\$97,060	\$60,245	\$62,353	\$16,489	\$14,736	\$19,460	\$2,182	\$11,550	\$13,733	\$1,753	\$5,728
78040	LAINGSBURG COMMUNITY SCHOOLS	\$9,919,366	\$10,266,543	\$5,803,310	\$6,006,426	\$1,588,366	\$1,419,490	\$1,874,606	\$210,225	\$1,221,719	\$1,431,944	\$168,876	\$442,662
57020	LAKE CITY AREA SCHOOLS	\$10,165,362	\$10,521,150	\$5,926,675	\$6,134,108	\$1,622,131	\$1,449,665	\$1,914,455	\$214,694	\$1,252,017	\$1,466,711	\$172,466	\$447,745

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
25200	LAKE FENTON COMMUNITY S D	\$16,275,614	\$16,845,261	\$9,491,108	\$9,823,296	\$2,597,716	\$2,321,525	\$3,065,851	\$343,815	\$2,004,586	\$2,348,401	\$276,191	\$717,449
31130	LAKE LINDEN-HUBBELL PUBLIC SCHOOL	\$4,262,580	\$4,411,770	\$2,078,248	\$2,150,987	\$568,817	\$508,340	\$671,323	\$75,285	\$525,001	\$600,285	\$60,477	\$71,038
63230	LAKE ORION COMMUNITY SCHOOL #3	\$82,544,898	\$85,433,970	\$48,354,799	\$50,047,217	\$13,234,709	\$11,827,584	\$15,619,737	\$1,751,653	\$10,166,642	\$11,918,295	\$1,407,125	\$3,701,442
50120	LAKE SHORE PUBLIC SCHOOLS	\$39,872,928	\$41,268,481	\$25,260,774	\$26,144,901	\$6,913,874	\$6,178,785	\$8,159,824	\$915,072	\$4,910,949	\$5,826,021	\$735,089	\$2,333,803
32050	LAKER SCHOOLS	\$8,346,319	\$8,638,440	\$4,739,108	\$4,904,977	\$1,297,094	\$1,159,186	\$1,530,843	\$171,674	\$1,027,974	\$1,199,649	\$137,908	\$331,195
11030	LAKESHORE PUBLIC SCHOOLS	\$25,074,994	\$25,952,618	\$14,847,575	\$15,367,240	\$4,063,781	\$3,631,717	\$4,796,116	\$537,853	\$3,088,362	\$3,626,215	\$432,064	\$1,169,901
59090	LAKEVIEW COMMUNITY SCHOOLS	\$12,740,939	\$13,186,872	\$6,153,125	\$6,368,484	\$1,684,110	\$1,505,054	\$1,987,604	\$222,897	\$1,569,238	\$1,792,135	\$179,056	\$195,469
50130	LAKEVIEW PUBLIC SCHOOLS	\$34,254,416	\$35,453,321	\$19,377,700	\$20,055,920	\$5,303,677	\$4,739,786	\$6,259,453	\$701,957	\$4,218,945	\$4,920,902	\$563,891	\$1,338,550
13090	LAKEVIEW SCHOOL DISTRICT	\$33,876,209	\$35,061,876	\$20,542,110	\$21,261,083	\$5,622,375	\$5,024,600	\$6,635,584	\$744,138	\$4,172,363	\$4,916,501	\$597,775	\$1,719,083
25280	LAKEVILLE COMMUNITY SCHOOLS	\$15,468,602	\$16,010,003	\$9,052,445	\$9,369,281	\$2,477,654	\$2,214,228	\$2,924,153	\$327,925	\$1,905,190	\$2,233,115	\$263,426	\$691,037
34090	LAKEWOOD SCHOOL DISTRICT	\$18,360,486	\$19,003,103	\$9,959,283	\$10,307,857	\$2,725,856	\$2,436,041	\$3,217,082	\$360,775	\$2,261,369	\$2,622,144	\$289,815	\$594,938
63280	LAMPHERE PUBLIC SCHOOLS	\$34,205,422	\$35,402,611	\$22,370,668	\$23,153,641	\$6,122,852	\$5,471,865	\$7,226,251	\$810,377	\$4,212,911	\$5,023,288	\$650,986	\$2,202,963
50140	LANSE CREUSE PUBLIC SCHOOLS	\$116,775,578	\$120,862,724	\$71,751,901	\$74,263,218	\$19,638,495	\$17,550,515	\$23,177,550	\$2,599,213	\$14,382,664	\$16,981,877	\$2,087,980	\$6,195,674
07040	LANSE PUBLIC SCHOOLS	\$7,001,924	\$7,246,991	\$3,678,470	\$3,807,216	\$1,006,797	\$899,754	\$1,188,232	\$133,253	\$862,392	\$995,645	\$107,043	\$192,588
33020	LANSING PUBLIC SCHOOLS	\$168,571,049	\$174,471,035	\$95,062,551	\$98,389,740	\$26,018,620	\$23,252,300	\$30,707,438	\$3,443,641	\$20,762,053	\$24,205,694	\$2,766,320	\$6,501,744
44010	LAPEER PUBLIC SCHOOLS	\$56,501,548	\$58,479,102	\$33,702,468	\$34,882,055	\$9,224,366	\$8,243,624	\$10,886,689	\$1,220,872	\$6,959,013	\$8,179,885	\$980,742	\$2,706,804
80130	LAWRENCE PUBLIC SCHOOLS	\$6,347,830	\$6,570,004	\$3,377,226	\$3,495,429	\$924,347	\$826,069	\$1,090,923	\$122,340	\$781,830	\$904,171	\$98,277	\$186,753
80140	LAWTON COMMUNITY SCHOOLS	\$8,693,148	\$8,997,409	\$5,002,496	\$5,177,583	\$1,369,183	\$1,223,610	\$1,615,924	\$181,215	\$1,070,692	\$1,251,907	\$145,573	\$364,017
45020	LELAND PUBLIC SCHOOL	\$5,255,280	\$5,439,214	\$2,796,438	\$2,894,313	\$765,385	\$684,009	\$903,315	\$101,301	\$647,267	\$748,567	\$81,376	\$154,748
49040	LES CHENEUX COMMUNITY SCHOOLS	\$2,844,540	\$2,944,099	\$1,254,913	\$1,298,835	\$343,470	\$306,952	\$405,367	\$45,459	\$350,348	\$395,807	\$36,518	\$9,560
33100	LESLIE PUBLIC SCHOOLS	\$12,515,954	\$12,954,013	\$6,479,237	\$6,706,010	\$1,773,367	\$1,584,821	\$2,092,946	\$234,710	\$1,541,528	\$1,776,238	\$188,546	\$316,708
81070	LINCOLN CONSOLIDATED SCHOOL	\$49,577,992	\$51,313,222	\$28,227,172	\$29,215,123	\$7,725,777	\$6,904,366	\$9,118,040	\$1,022,529	\$6,106,273	\$7,128,803	\$821,411	\$1,989,237
82090	LINCOLN PARK PUBLIC SCHOOLS	\$52,631,906	\$54,474,023	\$30,212,731	\$31,270,177	\$8,269,225	\$7,390,034	\$9,759,422	\$1,094,456	\$6,482,409	\$7,576,865	\$879,190	\$2,182,557
25250	LINDEN COMMUNITY SCHOOL	\$25,296,900	\$26,182,292	\$13,582,240	\$14,057,619	\$3,717,459	\$3,322,216	\$4,387,383	\$492,017	\$3,115,693	\$3,607,709	\$395,243	\$779,673
30040	LITCHFIELD COMMUNITY SCHOOLS	\$2,953,664	\$3,057,042	\$1,582,206	\$1,637,583	\$433,050	\$387,008	\$511,090	\$57,315	\$363,788	\$421,103	\$46,042	\$89,986
82095	LIVONIA PUBLIC SCHOOLS	\$178,446,457	\$184,692,083	\$113,635,069	\$117,612,296	\$31,101,918	\$27,795,138	\$36,706,798	\$4,116,430	\$21,978,358	\$26,094,788	\$3,306,780	\$10,612,009
41170	LOWELL AREA SCHOOLS	\$35,200,642	\$36,432,664	\$18,573,953	\$19,224,041	\$5,083,691	\$4,543,189	\$5,999,823	\$672,841	\$4,335,487	\$5,008,328	\$540,502	\$991,495
53040	LUDINGTON AREA SCHOOLS	\$21,185,038	\$21,926,514	\$11,550,611	\$11,954,883	\$3,161,402	\$2,825,279	\$3,731,119	\$418,421	\$2,609,255	\$3,027,676	\$336,123	\$703,443
49110	MACKINAC ISLAND PUBLIC SCHOOL	\$1,577,955	\$1,633,184	\$754,219	\$780,617	\$206,430	\$184,482	\$243,631	\$27,322	\$194,349	\$221,670	\$21,948	\$21,960
16070	MACKINAW CITY PUBLIC SCHOOLS	\$2,467,413	\$2,553,773	\$1,385,184	\$1,433,666	\$379,125	\$338,816	\$447,447	\$50,178	\$303,899	\$354,077	\$40,309	\$93,370
63140	MADISON DISTRICT PUBLIC SCHOOLS	\$13,812,409	\$14,295,844	\$6,897,380	\$7,138,789	\$1,887,813	\$1,687,099	\$2,228,016	\$249,858	\$1,701,205	\$1,951,063	\$200,714	\$276,953
46090	MADISON SCHOOL DISTRICT #2	\$13,632,856	\$14,110,006	\$8,648,488	\$8,951,185	\$2,367,091	\$2,115,420	\$2,793,665	\$313,291	\$1,679,091	\$1,992,382	\$251,671	\$801,283
05070	MANCELONA PUBLIC SCHOOLS	\$9,672,124	\$10,010,648	\$4,712,977	\$4,877,931	\$1,289,942	\$1,152,794	\$1,522,402	\$170,728	\$1,191,267	\$1,361,995	\$137,148	\$160,408
81080	MANCHESTER COMMUNITY SCHOOLS	\$12,277,910	\$12,707,636	\$6,769,487	\$7,006,419	\$1,852,809	\$1,655,817	\$2,186,703	\$245,225	\$1,512,209	\$1,757,433	\$196,992	\$429,270
51070	MANISTEE PUBLIC SCHOOLS	\$14,231,975	\$14,730,094	\$8,017,217	\$8,297,819	\$2,194,312	\$1,961,011	\$2,589,749	\$290,424	\$1,752,881	\$2,043,305	\$233,301	\$546,445
77010	MANISTIQUE AREA SCHOOLS	\$8,404,504	\$8,698,661	\$4,650,952	\$4,813,736	\$1,272,966	\$1,137,623	\$1,502,367	\$168,481	\$1,035,141	\$1,203,621	\$135,343	\$298,745
83060	MANTON CONSOLIDATED SCHOOL DISTRICT	\$8,305,039	\$8,595,715	\$4,603,229	\$4,764,342	\$1,259,904	\$1,125,950	\$1,486,951	\$166,752	\$1,022,890	\$1,189,642	\$133,954	\$297,309
23065	MAPLE VALLEY SCHOOLS	\$13,205,893	\$13,668,100	\$7,124,812	\$7,374,180	\$1,950,061	\$1,742,729	\$2,301,482	\$258,096	\$1,626,504	\$1,884,600	\$207,332	\$416,881
13095	MAR LEE SCHOOL DISTRICT	\$3,099,174	\$3,207,645	\$1,762,643	\$1,824,335	\$482,435	\$431,142	\$569,375	\$63,852	\$381,710	\$445,561	\$51,293	\$123,814
14050	MARCELLUS COMMUNITY SCHOOLS	\$7,671,276	\$7,939,771	\$4,182,812	\$4,329,210	\$1,144,836	\$1,023,116	\$1,351,147	\$151,522	\$944,833	\$1,096,355	\$121,720	\$254,791
67050	MARION PUBLIC SCHOOL	\$6,363,954	\$6,586,692	\$3,032,993	\$3,139,148	\$830,130	\$741,870	\$979,728	\$109,870	\$783,816	\$893,687	\$88,260	\$86,042
76140	MARLETTE COMMUNITY SCHOOL	\$9,167,135	\$9,487,985	\$5,276,593	\$5,461,274	\$1,444,203	\$1,290,655	\$1,704,464	\$191,145	\$1,129,070	\$1,320,215	\$153,549	\$384,249
52170	MARQUETTE AREA PUBLIC SCHOOLS	\$29,154,151	\$30,174,546	\$16,538,725	\$17,117,580	\$4,526,649	\$4,045,372	\$5,342,397	\$599,115	\$3,590,771	\$4,189,886	\$481,277	\$1,152,510
13110	MARSHALL PUBLIC SCHOOLS	\$20,965,427	\$21,699,217	\$12,433,235	\$12,868,398	\$3,402,976	\$3,041,169	\$4,016,227	\$450,394	\$2,582,207	\$3,032,601	\$361,807	\$983,626
03060	MARTIN PUBLIC SCHOOLS	\$5,607,465	\$5,803,726	\$2,861,736	\$2,961,897	\$783,257	\$699,981	\$924,408	\$103,666	\$690,643	\$794,310	\$83,277	\$130,098
74100	MARYSVILLE PUBLIC SCHOOLS	\$23,080,437	\$23,888,252	\$13,030,757	\$13,486,834	\$3,566,518	\$3,187,323	\$4,209,241	\$472,039	\$2,842,702	\$3,314,741	\$379,195	\$894,500
58090	MASON CONSOLIDATED SCHOOLS	\$13,097,552	\$13,555,966	\$7,557,555	\$7,822,069	\$2,068,503	\$1,848,578	\$2,441,268	\$273,772	\$1,613,160	\$1,886,932	\$219,925	\$554,335
53010	MASON COUNTY CENTRAL S D	\$13,956,848	\$14,445,337	\$7,997,757	\$8,277,679	\$2,188,986	\$1,956,251	\$2,583,464	\$289,719	\$1,718,995	\$2,008,714	\$232,735	\$574,750
53020	MASON COUNTY-EASTERN-CUSTER #5 S D	\$4,943,083	\$5,116,091	\$2,537,384	\$2,626,193	\$694,482	\$620,644	\$819,635	\$91,917	\$608,815	\$700,732	\$73,838	\$118,903
33130	MASON PUBLIC SCHOOLS	\$27,412,997	\$28,372,452	\$16,744,310	\$17,330,361	\$4,582,918	\$4,095,658	\$5,408,086	\$606,563	\$3,376,322	\$3,982,884	\$487,259	\$1,425,921
80150	MATTAWAN CONSOLIDATED SCHOOL	\$31,424,847	\$32,524,717	\$19,379,316	\$20,057,592	\$5,304,119	\$4,740,181	\$6,259,974	\$702,016	\$3,870,441	\$4,572,457	\$563,938	\$1,687,517
79090	MAYVILLE COMMUNITY SCHOOL	\$7,301,823	\$7,557,387	\$4,125,795	\$4,270,198	\$1,129,230	\$1,009,169	\$1,332,729	\$149,457	\$899,329	\$1,048,786	\$120,061	\$283,943
57030	MCBAIN RURAL AGRICULTURAL SCHOOLS	\$9,526,794	\$9,860,232	\$5,182,791	\$5,364,189	\$1,418,530	\$1,267,711	\$1,674,163	\$187,747	\$1,173,368	\$1,361,114	\$150,819	\$313,049
82045	MELVINDALE-NORTHERN ALLEN PARK S D	\$24,604,576	\$25,465,736	\$14,134,258	\$14,628,957	\$3,868,546	\$3,457,239	\$4,565,697	\$512,013	\$3,030,423	\$3,542,436	\$411,307	\$1,023,261
74120	MEMPHIS COMMUNITY SCHOOLS	\$9,206,840	\$9,529,079	\$5,784,420	\$5,986,874	\$1,583,196	\$1,414,869	\$1,868,504	\$209,541	\$1,133,960	\$1,343,501	\$168,327	\$525,002
75060	MENDON COMMUNITY SCHOOL	\$5,714,680	\$5,914,694	\$2,950,055	\$3,053,307	\$807,430	\$721,583	\$952,937	\$106,866	\$703,849	\$810,714	\$85,847	\$142,223
55100	MENOMINEE AREA PUBLIC SCHOOLS	\$14,710,503	\$15,225,370	\$8,243,668	\$8,532,196	\$2,256,292	\$2,016,401	\$2,662,898	\$298,627	\$1,811,819	\$2,110,446	\$239,891	\$552,452

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
56050	MERIDIAN PUBLIC SCHOOLS	\$11,226,743	\$11,619,679	\$6,901,608	\$7,143,165	\$1,888,970	\$1,688,133	\$2,229,382	\$250,011	\$1,382,742	\$1,632,753	\$200,837	\$596,629
73230	MERRILL COMMUNITY SCHOOLS	\$6,914,995	\$7,157,020	\$3,293,138	\$3,408,398	\$901,332	\$805,502	\$1,063,761	\$119,294	\$851,685	\$970,979	\$95,830	\$92,782
83070	MESICK CONSOLIDATED SCHOOLS	\$6,999,898	\$7,244,894	\$3,559,932	\$3,684,529	\$974,353	\$870,759	\$1,149,942	\$128,959	\$862,142	\$991,101	\$103,594	\$158,841
38120	MICHIGAN CENTER SCHOOL DISTRICT	\$12,353,219	\$12,785,582	\$7,500,633	\$7,763,155	\$2,052,923	\$1,834,655	\$2,422,881	\$271,710	\$1,521,484	\$1,793,195	\$218,268	\$629,686
21135	MID PENINSULA SCHOOLS	\$1,933,008	\$2,000,664	\$1,049,999	\$1,086,749	\$287,385	\$256,830	\$339,174	\$38,036	\$238,079	\$276,115	\$30,555	\$63,059
56010	MIDLAND PUBLIC SCHOOLS	\$84,058,790	\$87,000,848	\$50,649,495	\$52,422,228	\$13,862,767	\$12,388,867	\$16,360,977	\$1,834,778	\$10,353,101	\$12,187,879	\$1,473,900	\$4,173,098
81100	MILAN AREA SCHOOLS	\$24,845,988	\$25,715,597	\$15,144,719	\$15,674,785	\$4,145,110	\$3,704,398	\$4,892,100	\$548,617	\$3,060,156	\$3,608,774	\$440,711	\$1,283,327
79100	MILLINGTON COMMUNITY S D	\$12,595,621	\$13,036,467	\$6,610,130	\$6,841,484	\$1,809,193	\$1,616,838	\$2,135,227	\$239,452	\$1,551,340	\$1,790,792	\$192,355	\$344,436
68010	MIO-AUSABLE SCHOOLS	\$6,504,277	\$6,731,927	\$3,647,800	\$3,775,473	\$998,403	\$892,252	\$1,178,325	\$132,142	\$801,099	\$933,241	\$106,151	\$245,084
61060	MONA SHORES SCHOOL DISTRICT #29	\$35,202,281	\$36,434,361	\$19,620,997	\$20,307,732	\$5,370,267	\$4,799,296	\$6,338,043	\$710,771	\$4,335,689	\$5,046,460	\$570,971	\$1,291,584
58010	MONROE PUBLIC SCHOOLS	\$56,042,581	\$58,004,072	\$31,640,926	\$32,748,358	\$8,660,121	\$7,739,371	\$10,220,763	\$1,146,193	\$6,902,485	\$8,048,677	\$920,751	\$2,172,086
59045	MONTABELLA COMMUNITY SCHOOLS	\$7,528,851	\$7,792,360	\$4,044,861	\$4,186,431	\$1,107,078	\$989,373	\$1,306,585	\$146,525	\$927,291	\$1,073,816	\$117,705	\$232,769
61180	MONTAGUE AREA PUBLIC SCHOOLS	\$13,348,917	\$13,816,129	\$8,180,728	\$8,467,054	\$2,239,065	\$2,001,006	\$2,642,568	\$296,347	\$1,644,119	\$1,940,466	\$238,059	\$702,101
25260	MONTROSE COMMUNITY SCHOOLS	\$14,575,963	\$15,086,122	\$8,429,542	\$8,724,576	\$2,307,166	\$2,061,866	\$2,722,940	\$305,360	\$1,795,249	\$2,100,609	\$245,300	\$622,331
49070	MORAN TOWNSHIP S D	\$1,088,360	\$1,126,452	\$442,131	\$457,605	\$121,011	\$108,145	\$142,819	\$16,016	\$134,048	\$150,064	\$12,866	(\$7,245)
46100	MORENCI AREA SCHOOLS	\$6,788,087	\$7,025,670	\$3,831,252	\$3,965,346	\$1,048,614	\$937,124	\$1,237,584	\$138,787	\$836,055	\$974,842	\$111,489	\$262,743
54040	MORLEY-STANWOOD COMMUNITY SCHOOL	\$13,828,860	\$14,312,870	\$7,417,272	\$7,676,877	\$2,030,107	\$1,814,265	\$2,395,953	\$268,691	\$1,703,232	\$1,971,922	\$215,843	\$424,031
78060	MORRICE AREA SCHOOL	\$5,033,692	\$5,209,871	\$2,834,698	\$2,933,912	\$775,857	\$693,367	\$915,674	\$102,687	\$619,975	\$722,662	\$82,490	\$193,012
50160	MT CLEMENS COMMUNITY SCHOOLS	\$24,368,435	\$25,221,330	\$11,807,709	\$12,220,979	\$3,231,770	\$2,888,166	\$3,814,167	\$427,734	\$3,001,338	\$3,429,073	\$343,604	\$385,095
25040	MT MORRIS CONSOLIDATED SCHOOLS	\$27,246,102	\$28,199,716	\$14,421,189	\$14,925,931	\$3,947,080	\$3,527,423	\$4,658,383	\$522,408	\$3,355,766	\$3,878,174	\$419,657	\$780,209
37010	MT PLEASANT PUBLIC SCHOOLS	\$35,351,544	\$36,588,848	\$19,028,185	\$19,694,172	\$5,208,014	\$4,654,294	\$6,146,551	\$689,296	\$4,354,073	\$5,043,369	\$553,720	\$1,103,182
02070	MUNISING PUBLIC SCHOOLS	\$6,573,928	\$6,804,016	\$3,532,194	\$3,655,821	\$966,762	\$863,975	\$1,140,982	\$127,954	\$809,678	\$937,632	\$102,787	\$203,350
61010	MUSKEGON CITY PUBLIC SCHOOLS	\$63,142,008	\$65,351,978	\$34,566,739	\$35,776,575	\$9,460,916	\$8,455,024	\$11,165,869	\$1,252,180	\$7,776,885	\$9,029,065	\$1,005,892	\$2,136,803
61020	MUSKEGON HEIGHTS CITY PUBLIC SCHS	\$21,877,456	\$22,643,167	\$10,683,577	\$11,057,502	\$2,924,095	\$2,613,203	\$3,451,046	\$387,013	\$2,694,537	\$3,081,549	\$310,892	\$369,497
38130	NAPOLEON COMMUNITY S D	\$13,353,554	\$13,820,928	\$7,773,368	\$8,045,436	\$2,127,571	\$1,901,366	\$2,510,981	\$281,590	\$1,644,690	\$1,926,281	\$226,205	\$584,700
52090	NEGAUNEE PUBLIC SCHOOL	\$12,281,163	\$12,711,004	\$7,213,007	\$7,465,463	\$1,974,200	\$1,764,302	\$2,329,971	\$261,291	\$1,512,609	\$1,773,901	\$209,899	\$556,070
11200	NEW BUFFALO AREA SCHOOLS	\$11,986,286	\$12,405,806	\$6,478,698	\$6,705,452	\$1,773,220	\$1,584,690	\$2,092,772	\$234,691	\$1,476,291	\$1,710,982	\$188,530	\$381,790
50170	NEW HAVEN COMMUNITY SCHOOLS	\$13,474,430	\$13,946,035	\$6,662,340	\$6,895,522	\$1,823,482	\$1,629,608	\$2,152,092	\$241,343	\$1,659,578	\$1,900,921	\$193,874	\$251,171
78070	NEW LOTHROP AREA PUBLIC SCHOOLS	\$6,542,278	\$6,771,258	\$4,091,133	\$4,234,322	\$1,119,743	\$1,000,691	\$1,321,532	\$148,201	\$805,780	\$953,981	\$119,052	\$367,551
62070	NEWAYGO PUBLIC SCHOOLS	\$16,473,390	\$17,049,958	\$9,638,776	\$9,976,134	\$2,638,133	\$2,357,645	\$3,113,551	\$349,165	\$2,028,945	\$2,378,110	\$280,488	\$735,442
52015	NICE COMMUNITY SCHOOLS	\$11,674,332	\$12,082,934	\$6,036,514	\$6,247,792	\$1,652,194	\$1,476,531	\$1,949,936	\$218,673	\$1,437,869	\$1,656,542	\$175,663	\$293,394
11300	NILES PUBLIC SCHOOLS	\$36,705,562	\$37,990,257	\$19,035,329	\$19,701,565	\$5,209,969	\$4,656,041	\$6,148,859	\$689,555	\$4,520,841	\$5,210,395	\$553,928	\$938,463
30050	NORTH ADAMS-JEROME PUBLIC SCHOOLS	\$4,126,367	\$4,270,790	\$2,329,448	\$2,410,979	\$637,570	\$569,783	\$752,466	\$84,384	\$508,224	\$592,608	\$67,787	\$159,858
44090	NORTH BRANCH AREA SCHOOLS	\$21,384,724	\$22,133,190	\$11,978,372	\$12,397,615	\$3,728,481	\$2,929,910	\$3,869,296	\$433,917	\$2,633,850	\$3,067,766	\$348,571	\$801,530
55115	NORTH CENTRAL AREA SCHOOLS	\$4,080,929	\$4,223,761	\$2,060,701	\$2,132,826	\$564,014	\$504,047	\$665,655	\$74,649	\$502,628	\$577,276	\$59,966	\$88,378
22045	NORTH DICKINSON SCHOOL	\$2,999,936	\$3,104,934	\$1,402,026	\$1,451,097	\$383,735	\$342,936	\$452,887	\$50,788	\$369,487	\$420,276	\$40,799	\$32,612
32080	NORTH HURON SCHOOLS	\$3,984,713	\$4,124,178	\$2,087,294	\$2,160,349	\$571,292	\$510,552	\$674,245	\$75,612	\$490,777	\$566,389	\$60,740	\$107,855
34360	NORTH LEVALLEY SCHOOL #2	\$130,172	\$134,728	\$60,804	\$62,932	\$16,642	\$14,873	\$19,641	\$2,203	\$16,033	\$18,235	\$11,769	\$1,406
61230	NORTH MUSKEGON PUBLIC SCHOOLS	\$8,459,562	\$8,755,647	\$4,760,426	\$4,927,041	\$1,302,929	\$1,164,400	\$1,537,730	\$172,446	\$1,041,922	\$1,214,368	\$138,528	\$323,361
45040	NORTHPORT PUBLIC SCHOOL	\$3,947,755	\$4,085,927	\$2,001,086	\$2,071,124	\$547,697	\$489,466	\$646,398	\$72,489	\$486,225	\$558,715	\$58,232	\$87,683
41025	NORTHVIEW PUBLIC SCHOOLS	\$35,351,378	\$36,588,676	\$19,575,135	\$20,260,264	\$5,357,714	\$4,788,078	\$6,323,228	\$709,109	\$4,354,052	\$5,063,162	\$569,636	\$1,260,067
82390	NORTHVILLE PUBLIC SCHOOLS	\$83,910,002	\$86,846,852	\$51,706,972	\$53,516,716	\$14,152,198	\$12,647,525	\$16,702,567	\$1,873,085	\$10,334,775	\$12,207,860	\$1,504,673	\$4,494,707
38140	NORTHWEST SCHOOL DISTRICT	\$25,224,638	\$26,107,500	\$14,970,436	\$15,494,402	\$4,097,408	\$3,661,769	\$4,835,803	\$542,304	\$3,106,793	\$3,649,097	\$435,640	\$1,186,706
22025	NORWAY-VULCAN AREA SCHOOLS	\$6,912,227	\$7,154,155	\$3,638,498	\$3,765,845	\$995,857	\$889,977	\$1,175,320	\$131,805	\$851,344	\$983,149	\$105,880	\$192,171
75100	NOTTAWA COMMUNITY SCHOOL	\$1,335,890	\$1,382,646	\$630,868	\$652,949	\$172,669	\$154,310	\$203,785	\$22,853	\$164,535	\$187,388	\$18,358	\$16,397
63100	NOVI COMMUNITY SCHOOL DISTRICT	\$70,674,781	\$73,148,398	\$43,292,597	\$44,807,837	\$11,849,184	\$10,589,369	\$13,984,526	\$1,568,274	\$8,704,659	\$10,272,934	\$1,259,815	\$3,711,592
63250	OAK PARK SCHOOL DISTRICT	\$41,736,256	\$43,197,025	\$20,318,752	\$21,029,908	\$5,561,242	\$4,969,967	\$6,563,434	\$736,047	\$5,140,446	\$5,876,493	\$591,276	\$686,942
61065	OAKRIDGE PUBLIC SCHOOLS	\$17,053,688	\$17,650,567	\$9,329,200	\$9,655,722	\$2,553,402	\$2,281,922	\$3,013,551	\$337,950	\$2,100,417	\$2,438,368	\$271,480	\$575,183
33170	OKEMOS PUBLIC SCHOOLS	\$42,692,588	\$44,186,828	\$28,421,744	\$29,416,505	\$7,779,031	\$6,951,959	\$9,180,891	\$1,029,578	\$5,258,233	\$6,287,810	\$827,073	\$2,893,081
23080	OLIVET COMMUNITY SCHOOLS	\$13,667,160	\$14,145,510	\$8,137,857	\$8,422,682	\$2,227,332	\$1,990,520	\$2,628,719	\$294,794	\$1,683,316	\$1,978,110	\$236,812	\$650,610
71050	ONAWAY AREA COMMUNITY SCHOOLS	\$6,442,924	\$6,668,426	\$3,588,635	\$3,714,237	\$982,209	\$877,780	\$1,159,213	\$129,998	\$793,543	\$923,541	\$104,429	\$235,672
51060	ONEKAMA CONSOLIDATED SCHOOLS	\$3,948,089	\$4,086,272	\$1,976,076	\$2,045,239	\$540,852	\$483,348	\$638,319	\$71,583	\$486,266	\$557,850	\$57,504	\$80,469
46110	ONSTED COMMUNITY SCHOOL	\$14,073,591	\$14,566,166	\$8,143,300	\$8,428,316	\$2,228,821	\$1,991,851	\$2,630,477	\$294,991	\$1,733,374	\$2,028,365	\$236,970	\$602,112
66050	ONTONAGON AREA SCHOOL DISTRICT	\$4,736,631	\$4,902,413	\$2,448,762	\$2,534,469	\$670,226	\$598,967	\$791,008	\$88,706	\$583,387	\$672,094	\$71,259	\$118,914
61190	ORCHARD VIEW SCHOOLS	\$24,069,212	\$24,911,634	\$17,458,984	\$18,070,048	\$4,778,524	\$4,270,467	\$5,639,662	\$632,452	\$2,964,484	\$3,596,936	\$508,056	\$2,042,726
35010	OSCODA AREA SCHOOLS	\$12,741,619	\$13,187,576	\$7,191,216	\$7,442,909	\$1,968,236	\$1,758,972	\$2,322,932	\$260,502	\$1,569,322	\$1,829,823	\$209,264	\$493,109
03020	OTSEGO PUBLIC SCHOOLS	\$19,259,492	\$19,933,575	\$11,604,729	\$12,010,894	\$3,176,214	\$2,838,517	\$3,748,600	\$420,381	\$2,372,095	\$2,792,477	\$337,698	\$956,123

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
19120	OVID-ELSIE AREA SCHOOLS	\$15,477,141	\$16,018,841	\$8,380,204	\$8,673,511	\$2,293,662	\$2,049,798	\$2,707,003	\$303,573	\$1,906,242	\$2,209,815	\$243,864	\$497,188
32090	OWENDALE-GAGETOWN AREA SCHOOLS	\$1,982,179	\$2,051,555	\$966,075	\$999,888	\$264,415	\$236,302	\$312,065	\$34,996	\$244,135	\$279,131	\$28,113	\$32,934
78110	OWOSSO PUBLIC SCHOOLS	\$32,376,894	\$33,510,085	\$18,643,042	\$19,295,548	\$5,102,600	\$4,560,088	\$6,022,141	\$675,344	\$3,987,700	\$4,663,044	\$542,513	\$1,359,096
63110	OXFORD AREA COMMUNITY SCHOOL	\$44,176,001	\$45,722,161	\$23,927,884	\$24,765,360	\$6,549,062	\$5,852,760	\$7,729,269	\$866,788	\$5,440,937	\$6,307,725	\$696,301	\$1,421,544
34040	PALO COMMUNITY SCHOOL	\$872,155	\$902,680	\$479,355	\$496,132	\$131,199	\$117,250	\$154,843	\$17,365	\$107,419	\$124,784	\$13,949	\$30,059
39130	PARCHMENT SCHOOL DISTRICT	\$16,482,691	\$17,059,585	\$9,287,655	\$9,612,723	\$2,542,031	\$2,271,760	\$3,000,131	\$336,445	\$2,030,091	\$2,366,536	\$270,271	\$633,595
80160	PAW PAW PUBLIC SCHOOLS	\$19,572,380	\$20,257,413	\$11,243,665	\$11,637,193	\$3,077,391	\$2,750,200	\$3,631,968	\$407,302	\$2,410,632	\$2,817,934	\$327,191	\$814,034
76180	PECK COMMUNITY SCHOOLS	\$4,517,097	\$4,675,196	\$2,579,520	\$2,669,803	\$706,015	\$630,951	\$833,246	\$93,443	\$556,348	\$649,791	\$75,064	\$183,454
24040	PELLSTON PUBLIC SCHOOLS	\$6,699,962	\$6,934,461	\$3,402,511	\$3,521,599	\$931,267	\$832,254	\$1,099,091	\$123,256	\$825,201	\$948,457	\$99,013	\$150,634
13120	PENNFIELD SCHOOLS	\$16,195,548	\$16,762,392	\$9,452,513	\$9,783,351	\$2,587,153	\$2,312,085	\$3,053,384	\$342,417	\$1,994,725	\$2,337,142	\$275,068	\$716,242
64070	PENTWATER PUBLIC SCHOOLS	\$2,785,784	\$2,883,286	\$1,451,779	\$1,502,592	\$397,352	\$355,105	\$468,959	\$52,591	\$343,111	\$395,702	\$42,247	\$73,257
78080	PERRY PUBLIC SCHOOLS	\$15,133,326	\$15,662,992	\$8,743,108	\$9,049,116	\$2,392,989	\$2,138,564	\$2,824,229	\$316,719	\$1,863,896	\$2,180,615	\$254,424	\$643,614
24070	PETOSKEY PUBLIC SCHOOLS	\$26,603,407	\$27,534,526	\$13,172,169	\$13,633,195	\$3,605,223	\$3,221,913	\$4,254,920	\$477,162	\$3,276,609	\$3,753,770	\$383,310	\$501,150
19125	PEWAMO-WESTPHALIA COMMUNITY S D	\$5,961,040	\$6,169,677	\$3,500,200	\$3,622,707	\$958,005	\$856,149	\$1,130,647	\$126,795	\$734,192	\$860,986	\$101,856	\$269,661
17090	PICKFORD PUBLIC SCHOOLS	\$5,137,947	\$5,317,775	\$2,964,481	\$3,068,238	\$811,379	\$725,112	\$957,597	\$107,388	\$632,815	\$740,204	\$86,266	\$217,394
47080	PINCKNEY COMMUNITY SCHOOLS	\$36,615,271	\$37,896,805	\$22,136,584	\$22,911,364	\$6,058,783	\$5,414,608	\$7,150,637	\$801,898	\$4,509,720	\$5,311,618	\$644,175	\$1,839,019
09090	PINCONNING AREA SCHOOLS	\$13,306,351	\$13,772,074	\$7,333,993	\$7,590,683	\$2,007,314	\$1,793,895	\$2,369,052	\$265,674	\$1,638,877	\$1,904,551	\$213,419	\$464,501
67055	PINE RIVER AREA SCHOOLS	\$11,145,423	\$11,535,513	\$6,569,029	\$6,798,945	\$1,797,943	\$1,606,784	\$2,121,951	\$237,963	\$1,372,726	\$1,610,689	\$191,159	\$511,262
30060	PITTSFORD AREA SCHOOLS	\$5,591,142	\$5,786,832	\$3,050,334	\$3,157,096	\$834,877	\$746,112	\$985,330	\$110,498	\$688,633	\$799,131	\$88,765	\$186,198
03010	PLAINWELL COMMUNITY SCHOOL	\$23,026,348	\$23,832,271	\$13,379,514	\$13,847,797	\$3,661,973	\$3,272,629	\$4,321,898	\$484,673	\$2,836,040	\$3,320,713	\$389,344	\$1,001,184
82100	PLYMOUTH-CANTON COMMUNITY S D	\$178,599,085	\$184,850,053	\$106,493,654	\$110,220,932	\$29,147,313	\$26,048,348	\$34,399,953	\$3,857,733	\$21,997,156	\$25,854,889	\$3,098,965	\$8,545,064
63030	PONTIAC CITY SCHOOL DISTRICT	\$91,005,590	\$94,190,786	\$45,589,406	\$47,185,036	\$12,477,821	\$11,151,169	\$14,726,450	\$1,651,476	\$11,208,704	\$12,860,180	\$1,326,652	\$1,866,270
32130	PORT HOPE COMMUNITY SCHOOLS	\$1,039,914	\$1,076,310	\$473,434	\$490,004	\$129,579	\$115,802	\$152,930	\$17,150	\$128,081	\$145,231	\$13,777	\$7,699
74010	PORT HURON AREA SCHOOLS	\$103,892,095	\$107,528,318	\$61,145,002	\$63,285,077	\$16,735,387	\$14,956,067	\$19,751,273	\$2,214,978	\$12,795,870	\$15,010,848	\$1,779,320	\$4,740,425
39140	PORTAGE PUBLIC SCHOOLS	\$79,044,377	\$81,810,930	\$45,555,193	\$47,149,625	\$12,468,456	\$11,142,800	\$14,715,398	\$1,650,237	\$9,735,501	\$11,385,738	\$1,325,656	\$3,329,660
34110	PORTLAND PUBLIC SCHOOLS	\$17,164,440	\$17,765,196	\$9,662,124	\$10,000,298	\$2,644,523	\$2,363,355	\$3,121,093	\$350,010	\$2,114,058	\$2,464,069	\$281,168	\$657,024
71060	POSEN CONSOLIDATED SCHOOL	\$2,343,578	\$2,425,603	\$1,259,030	\$1,303,096	\$344,597	\$307,959	\$406,696	\$45,608	\$288,647	\$334,255	\$36,638	\$72,441
23090	POTTERVILLE PUBLIC SCHOOLS	\$8,751,753	\$9,058,064	\$5,227,312	\$5,410,268	\$1,430,715	\$1,278,601	\$1,688,545	\$189,359	\$1,077,910	\$1,267,269	\$152,115	\$421,276
52100	POWELL TOWNSHIP SCHOOL DISTRICT	\$943,178	\$976,190	\$483,114	\$500,023	\$132,228	\$118,170	\$156,057	\$17,501	\$116,167	\$133,667	\$14,059	\$22,390
12040	QUINCY COMMUNITY SCHOOLS	\$10,833,943	\$11,213,131	\$6,274,977	\$6,494,601	\$1,717,461	\$1,534,859	\$2,026,965	\$227,311	\$1,334,363	\$1,561,674	\$182,602	\$465,291
21060	RAPID RIVER PUBLIC SCHOOLS	\$3,516,351	\$3,639,423	\$1,747,990	\$1,809,170	\$478,425	\$427,558	\$564,642	\$63,321	\$433,091	\$496,412	\$50,867	\$68,230
61210	RAVENNA PUBLIC SCHOOLS #24	\$10,450,278	\$10,816,037	\$5,758,990	\$5,960,555	\$1,576,236	\$1,408,649	\$1,860,289	\$208,619	\$1,287,108	\$1,495,728	\$167,587	\$364,561
30070	READING COMMUNITY SCHOOL	\$7,651,011	\$7,918,796	\$4,053,749	\$4,195,630	\$1,109,511	\$991,547	\$1,309,456	\$146,847	\$942,337	\$1,089,184	\$117,964	\$220,272
82110	REDFORD-UNION SCHOOL DISTRICT #1	\$41,408,641	\$42,857,943	\$25,028,575	\$25,904,576	\$6,850,321	\$6,121,990	\$8,084,818	\$906,660	\$5,100,095	\$6,006,755	\$728,332	\$2,078,063
67060	REED CITY PUBLIC SCHOOL DISTRICT	\$14,047,717	\$14,539,387	\$7,773,179	\$8,045,240	\$2,127,519	\$1,901,320	\$2,510,919	\$281,583	\$1,730,187	\$2,011,770	\$226,200	\$499,149
79110	REESE PUBLIC SCHOOLS	\$8,469,217	\$8,765,640	\$4,489,092	\$4,646,210	\$1,228,665	\$1,098,032	\$1,450,082	\$162,617	\$1,043,111	\$1,205,728	\$130,633	\$244,354
61220	REETHS-PUFFER SCHOOLS	\$36,413,986	\$37,688,475	\$20,195,086	\$20,901,914	\$5,527,395	\$4,939,718	\$6,523,488	\$731,567	\$4,484,929	\$5,216,496	\$587,677	\$1,306,992
52110	REPUBLIC-MICHIGAMME SCHOOLS	\$1,594,817	\$1,650,636	\$725,070	\$750,448	\$198,452	\$177,352	\$234,215	\$26,266	\$196,426	\$222,691	\$21,100	\$11,523
50180	RICHMOND COMMUNITY SCHOOLS	\$14,857,157	\$15,377,157	\$8,214,136	\$8,501,631	\$2,248,209	\$2,009,178	\$2,653,359	\$297,557	\$1,829,882	\$2,127,439	\$239,031	\$525,920
82120	RIVER ROUGE PUBLIC SCHOOL	\$14,740,356	\$15,256,269	\$6,343,137	\$6,565,146	\$1,736,116	\$1,551,531	\$2,048,982	\$229,780	\$1,815,496	\$2,045,276	\$184,585	\$3,706
11830	RIVER SCHOOL	\$634,696	\$656,910	\$359,388	\$371,967	\$98,365	\$87,906	\$116,091	\$13,019	\$78,172	\$91,191	\$10,458	\$24,900
11033	RIVER VALLEY SCHOOL DISTRICT	\$7,808,625	\$8,081,927	\$4,496,003	\$4,653,363	\$1,230,556	\$1,099,722	\$1,452,315	\$162,868	\$961,749	\$1,124,617	\$130,834	\$327,698
11670	RIVERSIDE-HAGER SCHOOL DISTRICT #6	\$604,259	\$625,408	\$374,243	\$387,341	\$102,430	\$91,540	\$120,889	\$13,557	\$74,424	\$87,981	\$10,890	\$32,909
82400	RIVERVIEW PUBLIC SCHOOLS	\$25,413,019	\$26,302,475	\$15,372,274	\$15,910,304	\$4,207,392	\$3,760,058	\$4,965,606	\$556,861	\$3,129,995	\$3,686,855	\$447,333	\$1,278,751
63260	ROCHESTER COMMUNITY SCHOOLS	\$155,598,292	\$161,044,232	\$96,362,685	\$99,735,379	\$26,374,467	\$23,570,313	\$31,127,412	\$3,490,738	\$19,164,264	\$22,655,002	\$2,804,154	\$8,472,410
41210	ROCKFORD PUBLIC SCHOOLS	\$72,162,968	\$74,688,672	\$41,548,082	\$43,002,265	\$11,371,710	\$10,162,661	\$13,421,007	\$1,505,079	\$8,887,952	\$10,393,031	\$1,209,049	\$3,027,976
71080	ROGERS CITY AREA SCHOOLS	\$4,913,442	\$5,085,412	\$2,616,532	\$2,708,110	\$716,145	\$640,004	\$845,201	\$94,784	\$605,164	\$699,948	\$76,141	\$145,253
50190	ROMEO COMMUNITY SCHOOLS	\$50,931,684	\$52,714,293	\$29,437,553	\$30,467,867	\$8,057,058	\$7,200,425	\$9,509,021	\$1,066,375	\$6,273,001	\$7,339,376	\$856,633	\$2,169,645
82130	ROMULUS COMMUNITY SCHOOLS	\$44,623,204	\$46,185,016	\$23,284,046	\$24,098,988	\$6,372,844	\$5,695,278	\$7,521,294	\$843,465	\$5,496,017	\$6,339,482	\$677,566	\$1,181,813
72010	ROSCOMMON AREA PUBLIC SCHOOLS	\$15,124,229	\$15,653,577	\$8,496,802	\$8,794,190	\$2,325,575	\$2,078,318	\$2,744,667	\$307,797	\$1,862,776	\$2,170,572	\$247,257	\$574,094
50030	ROSEVILLE COMMUNITY SCHOOLS	\$55,940,573	\$57,898,493	\$33,392,369	\$34,561,101	\$9,139,491	\$8,167,773	\$10,786,520	\$1,209,639	\$6,889,921	\$8,099,559	\$971,718	\$2,686,961
63040	ROYAL OAK CITY SCHOOL DISTRICT	\$57,497,325	\$59,509,731	\$30,400,420	\$31,464,435	\$8,320,595	\$7,435,943	\$9,820,050	\$1,101,255	\$7,081,658	\$8,182,913	\$884,652	\$1,637,137
17110	RUDYARD PUBLIC SCHOOLS	\$8,937,939	\$9,250,767	\$5,007,350	\$5,182,607	\$1,370,512	\$1,224,798	\$1,617,492	\$181,391	\$1,100,841	\$1,282,232	\$145,714	\$335,259
73010	SAGINAW CITY SCHOOLS	\$95,482,116	\$98,823,990	\$53,729,854	\$55,610,399	\$14,705,861	\$13,142,322	\$17,356,006	\$1,946,364	\$11,760,055	\$13,706,419	\$1,563,539	\$3,649,587
73040	SAGINAW TWP COMMUNITY SCHOOLS	\$43,593,365	\$45,119,132	\$27,589,421	\$28,555,050	\$7,551,224	\$6,748,372	\$8,912,031	\$999,427	\$5,369,177	\$6,368,604	\$802,852	\$2,543,428
81120	SALINE AREA SCHOOLS	\$54,868,928	\$56,789,341	\$35,542,262	\$36,786,241	\$9,727,917	\$8,693,637	\$11,480,986	\$1,287,518	\$6,757,932	\$8,465,450	\$1,034,280	\$3,435,536
46130	SAND CREEK COMMUNITY SCHOOLS	\$7,827,122	\$8,101,071	\$4,941,772	\$5,114,734	\$1,352,563	\$1,208,757	\$1,596,309	\$179,016	\$964,027	\$1,143,043	\$143,806	\$453,265

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
76210	SANDUSKY COMMUNITY SCHOOLS	\$11,752,388	\$12,163,721	\$5,146,187	\$5,326,303	\$1,408,511	\$1,258,757	\$1,662,339	\$186,421	\$1,447,483	\$1,633,903	\$149,754	\$28,436
34120	SARANAC COMMUNITY SCHOOLS	\$10,105,342	\$10,459,029	\$5,946,289	\$6,154,409	\$1,627,499	\$1,454,462	\$1,920,791	\$215,404	\$1,244,624	\$1,460,029	\$173,037	\$460,762
03080	SAUGATUCK PUBLIC SCHOOLS	\$8,586,897	\$8,887,438	\$4,733,737	\$4,899,418	\$1,295,624	\$1,157,872	\$1,529,108	\$171,480	\$1,057,605	\$1,229,085	\$137,752	\$300,023
17010	SAULT STE MARIE PUBLIC SCHOOLS	\$23,093,417	\$23,901,686	\$12,164,114	\$12,589,858	\$3,329,318	\$2,975,342	\$3,929,295	\$440,645	\$2,844,301	\$3,284,946	\$353,976	\$644,349
39160	SCHOOLCRAFT COMMUNITY SCHOOLS	\$10,181,101	\$10,537,440	\$6,027,006	\$6,237,951	\$1,649,591	\$1,474,206	\$1,946,864	\$218,328	\$1,253,955	\$1,472,284	\$175,386	\$474,581
64080	SHELBY PUBLIC SCHOOLS	\$16,604,261	\$17,185,410	\$9,579,669	\$9,914,957	\$2,621,955	\$2,343,187	\$3,094,458	\$347,023	\$2,045,064	\$2,392,087	\$278,768	\$702,371
37060	SHEPHERD PUBLIC SCHOOLS	\$14,558,290	\$15,067,830	\$8,353,564	\$8,645,938	\$2,286,370	\$2,043,282	\$2,698,397	\$302,608	\$1,793,072	\$2,095,680	\$243,089	\$602,718
80010	SOUTH HAVEN PUBLIC SCHOOLS	\$19,836,210	\$20,530,477	\$11,592,000	\$11,997,720	\$3,172,730	\$2,835,403	\$3,744,488	\$419,920	\$2,443,127	\$2,863,047	\$337,327	\$881,441
50200	SOUTH LAKE PUBLIC SCHOOLS	\$24,321,304	\$25,172,550	\$14,693,146	\$15,207,406	\$4,021,514	\$3,593,944	\$4,746,232	\$532,259	\$2,995,533	\$3,527,793	\$427,571	\$1,218,439
63240	SOUTH LYON COMMUNITY SCHOOLS	\$58,990,357	\$61,055,020	\$35,897,156	\$37,153,556	\$9,825,051	\$8,780,444	\$11,595,625	\$1,300,374	\$7,265,547	\$8,565,922	\$1,044,607	\$3,029,703
82140	SOUTH REDFORD SCHOOL DISTRICT	\$33,570,917	\$34,745,899	\$19,084,162	\$19,752,108	\$5,223,335	\$4,667,986	\$6,164,633	\$691,324	\$4,134,762	\$4,826,086	\$555,349	\$1,338,547
63060	SOUTHFIELD PUBLIC SCHOOLS	\$113,089,559	\$117,047,693	\$58,508,726	\$60,556,532	\$16,013,838	\$14,311,234	\$18,899,694	\$2,119,479	\$13,928,675	\$16,048,154	\$1,702,604	\$2,851,539
82405	SOUTHGATE COMMUNITY S D	\$55,639,109	\$57,586,478	\$32,442,887	\$33,578,388	\$8,879,618	\$7,935,530	\$10,479,815	\$1,175,244	\$6,852,791	\$8,028,034	\$944,088	\$2,451,780
41240	SPARTA AREA SCHOOLS	\$27,896,674	\$28,873,058	\$15,248,418	\$15,782,113	\$4,173,492	\$3,729,763	\$4,925,597	\$552,374	\$3,435,894	\$3,988,268	\$443,729	\$937,330
70300	SPRING LAKE PUBLIC SCHOOLS	\$23,587,141	\$24,412,691	\$14,034,595	\$14,525,806	\$3,841,269	\$3,432,862	\$4,533,504	\$508,403	\$2,905,110	\$3,413,513	\$408,407	\$1,119,990
38150	SPRINGPORT PUBLIC SCHOOL	\$9,589,503	\$9,925,136	\$4,925,686	\$5,098,085	\$1,348,160	\$1,204,823	\$1,591,112	\$178,433	\$1,181,091	\$1,359,524	\$143,337	\$231,588
73240	ST CHARLES COMMUNITY SCHOOLS	\$9,446,823	\$9,777,462	\$5,243,521	\$5,427,044	\$1,435,152	\$1,282,565	\$1,693,780	\$189,947	\$1,163,518	\$1,353,465	\$152,586	\$340,316
49010	ST IGNACE PUBLIC SCHOOLS	\$6,435,094	\$6,660,322	\$3,343,937	\$3,460,975	\$915,236	\$817,927	\$1,080,170	\$121,134	\$792,578	\$913,712	\$97,309	\$166,458
19140	ST JOHNS PUBLIC SCHOOLS	\$27,257,723	\$28,211,743	\$17,199,954	\$17,801,952	\$4,707,627	\$4,207,109	\$5,555,989	\$623,068	\$3,357,197	\$3,980,266	\$500,519	\$1,575,723
11020	ST JOSEPH PUBLIC SCHOOLS	\$24,909,666	\$25,781,504	\$14,925,001	\$15,447,376	\$4,084,973	\$3,650,655	\$4,821,126	\$540,658	\$3,607,999	\$3,608,657	\$434,318	\$1,212,469
29100	ST LOUIS PUBLIC SCHOOLS	\$10,031,916	\$10,383,033	\$5,393,031	\$5,581,787	\$1,476,073	\$1,319,135	\$1,742,076	\$195,363	\$1,235,581	\$1,430,943	\$156,937	\$311,132
06050	STANDISH-STERLING COMMUNITY S D	\$16,160,251	\$16,725,860	\$9,727,094	\$10,067,542	\$2,662,306	\$2,379,247	\$3,142,080	\$352,364	\$1,990,377	\$2,342,741	\$283,058	\$799,339
31140	STANTON TOWNSHIP PUBLIC SCHOOLS	\$1,340,670	\$1,387,594	\$701,653	\$726,211	\$192,043	\$171,624	\$226,651	\$25,417	\$165,124	\$190,541	\$20,418	\$36,109
55120	STEPHENSON AREA PUBLIC SCHOOLS	\$5,793,819	\$5,996,603	\$3,150,673	\$3,260,947	\$862,339	\$770,655	\$1,017,742	\$114,133	\$713,596	\$827,729	\$91,685	\$190,013
33200	STOCKBRIDGE COMMUNITY SCHOOLS	\$14,498,719	\$15,006,174	\$8,225,753	\$8,513,655	\$2,251,389	\$2,012,019	\$2,657,112	\$297,978	\$1,785,735	\$2,083,713	\$239,369	\$573,399
23490	STRANGE-ONEIDA SCHOOL #3	\$177,109	\$183,308	\$70,793	\$73,271	\$19,376	\$17,316	\$22,868	\$2,564	\$21,814	\$24,378	\$2,060	(\$1,510)
75010	STURGIS PUBLIC SCHOOL	\$27,263,251	\$28,217,465	\$15,938,617	\$16,496,469	\$4,362,400	\$3,898,586	\$5,148,548	\$577,376	\$3,357,878	\$3,935,255	\$463,814	\$1,213,293
58100	SUMMERFIELD SCHOOLS	\$6,600,255	\$6,831,264	\$3,864,352	\$3,999,604	\$1,057,673	\$945,220	\$1,248,276	\$139,986	\$812,920	\$952,907	\$112,453	\$295,370
02080	SUPERIOR CENTRAL SCHOOL DISTRICT	\$3,702,255	\$3,831,834	\$1,885,843	\$1,951,848	\$516,155	\$461,277	\$609,172	\$68,315	\$455,988	\$524,303	\$54,878	\$84,869
45050	SUTTONS BAY PUBLIC SCHOOLS	\$7,502,554	\$7,765,144	\$4,078,069	\$4,220,801	\$1,116,167	\$997,496	\$1,317,312	\$147,728	\$924,052	\$1,071,780	\$118,672	\$245,532
73255	SWAN VALLEY SCHOOL DISTRICT	\$14,566,750	\$15,076,587	\$7,952,323	\$8,230,654	\$2,176,551	\$1,945,138	\$2,568,787	\$288,073	\$1,794,114	\$2,082,187	\$231,413	\$486,600
25180	SWARTZ CREEK COMMUNITY SCHOOLS	\$36,941,571	\$38,234,526	\$25,012,394	\$25,887,827	\$6,845,892	\$6,118,031	\$8,079,591	\$906,074	\$4,549,909	\$5,455,983	\$727,861	\$2,623,608
48040	TAHQAMENON AREA SCHOOL DISTRICT	\$8,273,744	\$8,563,325	\$4,269,551	\$4,418,986	\$1,168,576	\$1,044,332	\$1,379,165	\$154,664	\$1,019,036	\$1,173,700	\$124,244	\$205,465
35030	TAWAS AREA SCHOOLS	\$10,946,363	\$11,329,485	\$6,229,673	\$6,447,711	\$1,705,061	\$1,523,778	\$2,012,331	\$225,670	\$1,348,209	\$1,573,879	\$181,283	\$438,452
82150	TAYLOR SCHOOL DISTRICT	\$91,436,987	\$94,637,282	\$53,376,727	\$55,244,912	\$14,609,210	\$13,055,947	\$17,241,937	\$1,933,572	\$11,261,837	\$13,195,408	\$1,553,263	\$4,046,529
46140	TECUMSEH PUBLIC SCHOOLS	\$24,978,706	\$25,852,960	\$12,459,815	\$12,895,909	\$3,410,251	\$3,047,671	\$4,024,813	\$451,357	\$3,076,502	\$3,527,859	\$362,581	\$496,954
13130	TEKONSHA COMMUNITY SCHOOL	\$2,761,155	\$2,857,796	\$1,330,154	\$1,376,709	\$364,063	\$325,356	\$429,671	\$48,185	\$340,078	\$388,263	\$38,707	\$41,408
08050	THORNAPPLE-KELLOGG SCHOOL	\$27,113,662	\$28,062,640	\$16,395,461	\$16,969,302	\$4,487,438	\$4,010,330	\$5,296,119	\$593,926	\$3,339,454	\$3,933,380	\$477,108	\$1,362,739
75080	THREE RIVERS PUBLIC SCHOOLS	\$23,939,975	\$24,777,874	\$13,167,416	\$13,628,276	\$3,603,922	\$3,220,750	\$4,253,385	\$476,990	\$2,948,567	\$3,425,557	\$383,172	\$827,828
28010	TRAVERSE CITY PUBLIC SCHOOLS	\$89,679,530	\$92,818,314	\$56,905,177	\$58,896,858	\$15,574,947	\$13,919,006	\$18,381,709	\$2,061,390	\$11,045,379	\$13,106,769	\$1,655,941	\$5,274,940
82155	TRENTON PUBLIC SCHOOLS	\$32,456,667	\$33,592,650	\$19,663,049	\$20,351,256	\$5,381,776	\$4,809,582	\$6,351,627	\$712,294	\$3,997,525	\$4,709,819	\$572,195	\$1,641,808
59080	TRI-COUNTY AREA SCHOOLS	\$19,883,981	\$20,579,920	\$11,065,536	\$11,452,830	\$3,028,637	\$2,706,630	\$3,574,428	\$400,849	\$2,449,010	\$2,849,860	\$322,007	\$724,569
63150	TROY CITY SCHOOL DISTRICT	\$145,292,648	\$150,377,891	\$78,946,694	\$81,709,829	\$21,607,710	\$19,310,361	\$25,501,638	\$2,859,844	\$17,894,969	\$20,754,813	\$2,297,349	\$4,746,825
32170	UBLY COMMUNITY SCHOOLS	\$7,071,598	\$7,319,104	\$3,897,036	\$4,033,433	\$1,066,619	\$953,215	\$1,258,834	\$141,170	\$870,973	\$1,012,144	\$113,404	\$246,691
13135	UNION CITY COMMUNITY SCHOOLS	\$10,420,077	\$10,784,780	\$6,092,498	\$6,305,736	\$1,667,517	\$1,490,225	\$1,968,020	\$220,701	\$1,283,389	\$1,504,090	\$177,292	\$463,931
79145	UNIONVILLE-SEBEWAING AREA SCHOOLS	\$7,273,340	\$7,527,906	\$3,677,809	\$3,806,532	\$1,006,616	\$899,592	\$1,188,019	\$133,229	\$895,821	\$1,029,049	\$107,024	\$158,969
50210	UTICA COMMUNITY SCHOOLS	\$270,702,577	\$280,177,168	\$172,283,968	\$178,313,907	\$47,154,122	\$42,140,659	\$55,651,770	\$6,240,987	\$33,341,083	\$39,582,070	\$5,013,463	\$16,069,701
82430	VAN BUREN PUBLIC SCHOOLS	\$53,683,563	\$55,562,487	\$30,030,659	\$31,081,732	\$8,219,391	\$7,345,499	\$9,700,609	\$1,087,861	\$6,611,936	\$7,699,797	\$873,892	\$2,000,812
69040	VANDERBILT AREA SCHOOL	\$1,757,951	\$1,819,480	\$803,131	\$831,241	\$219,817	\$196,446	\$259,430	\$29,093	\$216,518	\$245,612	\$23,371	\$13,819
38020	VANDERCOOK LAKE PUBLIC SCHOOLS	\$11,701,880	\$12,111,445	\$6,945,414	\$7,188,503	\$1,900,960	\$1,698,848	\$2,243,532	\$251,598	\$1,441,262	\$1,692,860	\$202,112	\$550,672
50220	VANDYKE PUBLIC SCHOOLS	\$38,722,260	\$40,077,539	\$22,768,621	\$23,565,523	\$6,231,772	\$5,569,205	\$7,354,800	\$824,793	\$4,769,227	\$5,594,020	\$662,567	\$1,760,779
79150	VASSAR PUBLIC SCHOOLS	\$15,102,489	\$15,631,076	\$8,621,855	\$8,923,620	\$2,359,802	\$2,108,906	\$2,785,062	\$312,327	\$1,860,098	\$2,172,425	\$250,896	\$612,637
32650	VERONA MILLS SCHOOL	\$189,644	\$196,282	\$69,572	\$72,007	\$19,042	\$17,017	\$22,473	\$2,520	\$23,358	\$25,878	\$2,025	(\$3,404)
59150	VESTABURG COMMUNITY SCHOOL	\$6,283,421	\$6,503,340	\$3,374,666	\$3,492,779	\$923,646	\$825,445	\$1,090,096	\$122,247	\$773,898	\$896,145	\$98,203	\$193,952
39170	VICKSBURG COMMUNITY SCHOOLS	\$22,036,464	\$22,807,741	\$12,692,205	\$13,136,432	\$3,473,856	\$3,104,513	\$4,099,880	\$459,775	\$2,714,121	\$3,173,896	\$369,343	\$925,984
27070	WAKEFIELD TOWNSHIP SCHOOLS	\$3,044,787	\$3,151,355	\$1,813,787	\$1,877,269	\$496,433	\$443,652	\$585,896	\$65,704	\$375,011	\$440,716	\$52,781	\$145,180
30080	WALDRON AREA SCHOOLS	\$3,139,047	\$3,248,914	\$1,418,579	\$1,468,230	\$388,265	\$346,985	\$458,234	\$51,388	\$386,621	\$438,009	\$41,281	\$20,226

SB 1040 (H-3) Estimated District Impact

District Code	District Name	FY 13 Estimated COE	FY 14 Estimated COE	FY 13 Estimated MPSERS Payroll	FY 14 Estimated MPSERS Payroll	FY 13 Estimated Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	FY 14 Estimated Contributions (Current Law, Max Rate = 31.21% Payroll)	FY14 Estimated Normal Cost (H-3) (3.5% Payroll)	FY14 Estimated UAL Cost (H-3) (11.9% COE)	FY14 Estimated Total Contribution (H-3)	FY 13 Estimated Total Savings/(Cost) (H-3) vs. Current Law	FY 14 Estimated Total Savings/(Cost) (H-3) vs. Current Law
64090	WALKERVILLE PUBLIC SCHOOLS	\$3,242,722	\$3,356,217	\$1,743,413	\$1,804,433	\$477,172	\$426,439	\$563,163	\$63,155	\$399,390	\$462,545	\$50,733	\$100,618
63290	WALLED LAKE CONSOLIDATED SCHOOL	\$164,827,905	\$170,596,881	\$97,868,816	\$101,294,225	\$26,786,695	\$23,938,712	\$31,613,928	\$3,545,298	\$20,301,029	\$23,846,327	\$2,847,983	\$7,767,601
50230	WARREN CONSOLIDATED SCHOOLS	\$171,892,257	\$177,908,486	\$107,712,827	\$111,482,775	\$29,481,001	\$26,346,557	\$34,793,774	\$3,901,897	\$21,171,110	\$25,073,007	\$3,134,443	\$9,720,767
50240	WARREN WOODS PUBLIC SCHOOLS	\$37,623,857	\$38,940,692	\$22,164,943	\$22,940,716	\$6,066,545	\$5,421,545	\$7,159,798	\$802,925	\$4,633,942	\$5,436,867	\$645,000	\$1,722,930
63300	WATERFORD SCHOOL DISTRICT	\$121,465,693	\$125,716,992	\$70,717,852	\$73,192,977	\$19,355,476	\$17,297,587	\$22,843,528	\$2,561,754	\$14,960,322	\$17,522,076	\$2,057,889	\$5,321,452
27080	WATERSMEET TWP SCHOOL DISTRICT	\$3,511,982	\$3,634,902	\$1,696,382	\$1,755,756	\$464,300	\$414,935	\$547,971	\$61,451	\$432,553	\$494,005	\$49,365	\$53,967
11320	WATERVIET PUBLIC SCHOOLS	\$11,770,473	\$12,182,440	\$7,034,508	\$7,280,716	\$1,925,345	\$1,720,641	\$2,272,311	\$254,825	\$1,449,710	\$1,704,535	\$204,704	\$567,776
33215	WAVERLY COMMUNITY SCHOOLS	\$32,393,235	\$33,526,998	\$18,971,491	\$19,635,493	\$5,192,497	\$4,640,427	\$6,128,237	\$687,242	\$3,989,713	\$4,676,955	\$552,070	\$1,451,282
03040	WAYLAND UNION SCHOOLS	\$23,327,852	\$24,144,327	\$13,189,490	\$13,651,123	\$3,609,964	\$3,226,149	\$4,260,515	\$477,789	\$2,873,175	\$3,350,964	\$383,814	\$909,551
82160	WAYNE-WESTLAND COMMUNITY SCHOOLS	\$145,052,222	\$150,129,050	\$86,797,452	\$89,835,363	\$23,756,463	\$21,230,657	\$28,037,617	\$3,144,238	\$17,865,357	\$21,009,595	\$2,525,806	\$7,028,022
33220	WEBBERVILLE COMMUNITY SCHOOLS	\$6,111,410	\$6,325,309	\$3,044,016	\$3,150,557	\$833,147	\$744,566	\$983,289	\$110,269	\$752,712	\$862,981	\$88,581	\$120,308
52160	WELLS TOWNSHIP SCHOOL #18	\$374,132	\$387,226	\$178,567	\$184,817	\$48,874	\$43,678	\$57,681	\$6,469	\$46,080	\$52,549	\$5,196	\$5,133
63160	WEST BLOOMFIELD SCHOOLS	\$76,209,168	\$78,876,489	\$43,338,861	\$44,855,721	\$11,861,846	\$10,600,685	\$13,999,470	\$1,569,950	\$9,386,302	\$10,956,252	\$1,261,161	\$3,043,218
65045	WEST BRANCH-ROSE CITY AREA SCHOOLS	\$21,780,998	\$22,543,333	\$12,667,714	\$13,111,084	\$3,467,153	\$3,098,523	\$4,091,969	\$458,888	\$2,682,657	\$3,141,545	\$368,630	\$950,425
36025	WEST IRON COUNTY PUBLIC SCHOOLS	\$8,125,939	\$8,410,347	\$4,297,563	\$4,447,977	\$1,176,243	\$1,051,184	\$1,388,214	\$155,679	\$1,000,831	\$1,156,510	\$125,059	\$231,703
70070	WEST OTTAWA PUBLIC SCHOOLS	\$73,693,013	\$76,272,269	\$45,389,339	\$46,977,966	\$12,423,062	\$11,102,232	\$14,661,823	\$1,644,229	\$9,076,400	\$10,720,629	\$1,320,830	\$3,941,194
38010	WESTERN SCHOOL DISTRICT	\$25,107,044	\$25,985,791	\$14,963,451	\$15,487,172	\$4,095,497	\$3,660,060	\$4,833,546	\$542,051	\$3,092,309	\$3,634,360	\$435,436	\$1,199,186
82240	WESTWOOD COMMUNITY SCHOOLS	\$29,690,484	\$30,729,651	\$16,223,307	\$16,791,122	\$4,440,319	\$3,968,221	\$5,240,509	\$587,689	\$3,656,828	\$4,244,518	\$472,098	\$995,992
25210	WESTWOOD HEIGHTS SCHOOLS	\$11,047,319	\$11,433,975	\$5,714,594	\$5,914,605	\$1,564,084	\$1,397,790	\$1,845,948	\$207,011	\$1,360,643	\$1,567,654	\$166,295	\$278,294
62090	WHITE CLOUD PUBLIC SCHOOLS	\$10,977,235	\$11,361,438	\$5,846,915	\$6,051,557	\$1,600,301	\$1,430,155	\$1,888,691	\$211,805	\$1,352,011	\$1,563,816	\$170,145	\$324,875
75070	WHITE PIGEON COMMUNITY SCHOOLS	\$7,058,948	\$7,306,011	\$3,766,801	\$3,898,639	\$1,030,974	\$921,360	\$1,216,765	\$136,452	\$869,415	\$1,005,868	\$109,614	\$210,898
17160	WHITEFISH TOWNSHIP SCHOOL	\$1,244,186	\$1,287,733	\$642,349	\$664,831	\$175,811	\$157,118	\$207,494	\$23,269	\$153,240	\$176,509	\$18,692	\$30,984
58110	WHITEFORD AGRICULTURAL SCHOOLS	\$6,376,753	\$6,599,940	\$3,827,711	\$3,961,681	\$1,047,645	\$936,258	\$1,236,441	\$138,659	\$785,393	\$924,052	\$111,386	\$312,389
61240	WHITEHALL DISTRICT SCHOOLS	\$20,289,601	\$20,999,737	\$13,786,647	\$14,269,179	\$3,773,405	\$3,372,214	\$4,453,411	\$499,421	\$2,498,969	\$2,998,390	\$401,191	\$1,455,021
81140	WHITMORE LAKE PUBLIC SCHOOLS	\$11,568,678	\$11,973,582	\$7,172,131	\$7,423,156	\$1,963,012	\$1,754,303	\$2,316,767	\$259,810	\$1,424,856	\$1,684,667	\$208,709	\$632,100
35040	WHITTEMORE-PRESCOTT AREA SCHOOLS	\$10,373,632	\$10,736,709	\$5,100,229	\$5,278,737	\$1,395,933	\$1,247,516	\$1,647,494	\$184,756	\$1,277,668	\$1,462,424	\$148,417	\$185,070
33230	WILLIAMSTON COMMUNITY SCHOOLS	\$17,159,916	\$17,760,514	\$9,809,001	\$10,152,316	\$2,684,724	\$2,399,282	\$3,168,538	\$355,331	\$2,113,501	\$2,468,832	\$285,442	\$699,706
81150	WILLOW RUN COMMUNITY SCHOOLS	\$22,228,738	\$23,006,744	\$11,401,082	\$11,800,120	\$3,120,476	\$2,788,705	\$3,682,817	\$413,004	\$2,737,802	\$3,150,807	\$331,771	\$532,011
16100	WOLVERINE COMMUNITY SCHOOLS	\$3,556,203	\$3,680,670	\$1,954,893	\$2,023,315	\$535,054	\$478,167	\$631,476	\$70,816	\$438,000	\$508,816	\$56,887	\$122,661
80240	WOOD SCHOOL DISTRICT #8	\$181,447	\$187,798	\$86,769	\$89,806	\$23,749	\$21,224	\$28,028	\$3,143	\$22,348	\$25,491	\$2,525	\$2,537
82365	WOODHAVEN-BROWNSTOWN SCHOOL DIST	\$48,196,791	\$49,883,678	\$26,900,624	\$27,842,146	\$7,362,701	\$6,579,893	\$8,689,534	\$974,475	\$5,936,158	\$6,910,633	\$782,808	\$1,778,901
82170	WYANDOTTE PUBLIC SCHOOLS	\$57,970,092	\$59,999,045	\$32,662,980	\$33,806,184	\$8,939,857	\$7,989,365	\$10,550,910	\$1,183,216	\$7,139,886	\$8,323,103	\$950,493	\$2,227,807
41026	WYOMING PUBLIC SCHOOLS	\$50,770,274	\$52,547,233	\$26,372,690	\$27,295,734	\$7,218,205	\$6,450,760	\$8,518,999	\$955,351	\$6,253,121	\$7,208,471	\$767,445	\$1,310,527
74130	YALE PUBLIC SCHOOL DISTRICT	\$19,048,859	\$19,715,569	\$11,175,832	\$11,566,986	\$3,058,825	\$2,733,608	\$3,610,056	\$404,845	\$2,346,153	\$2,750,997	\$325,217	\$859,059
81020	YPSILANTI PUBLIC SCHOOLS	\$55,424,037	\$57,363,879	\$26,718,071	\$27,653,204	\$7,312,736	\$6,535,240	\$8,630,565	\$967,862	\$6,826,302	\$7,794,164	\$777,496	\$836,401
70350	ZEELAND PUBLIC SCHOOLS	\$51,731,100	\$53,541,688	\$33,829,550	\$35,013,584	\$9,259,148	\$8,274,708	\$10,927,740	\$1,225,475	\$6,371,461	\$7,596,936	\$984,440	\$3,330,803
TOTAL		\$15,067,398,879	\$15,594,757,839	\$8,553,697,197	\$8,853,076,599	\$2,341,146,923	\$2,092,234,334	\$2,763,045,206	\$309,857,681	\$1,855,776,183	\$2,165,633,864	\$248,912,588	\$597,411,343

Notes:

1 Estimated COE and MPSERS payroll figures using FY 2011 base figures and ORS actuarial assumptions of 3.5% annual growth.