

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		FY 14 Estimated Contributions				FY 13 Estimated Total Savings/(Cost)		FY 14 Estimated Total Savings/(Cost)	
						(Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	(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)	(H-3) vs. Current Law	(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	\$14,363,253	\$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	\$2,580,758	\$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	\$3,557,273	\$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	\$2,812,159	\$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	\$754,445	\$996,335	\$111,733	\$575,149	\$686,881	\$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	\$126,870		
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	BERRIER 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		FY 14 Estimated				FY 13 Estimated	FY 14 Estimated
						Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	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)	Total Savings/(Cost) (H-3) vs. Current Law	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	\$57,847,124	\$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	\$125,251	\$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	\$2,597,560	\$1,237,806	\$1,281,129	\$338,787	\$302,767	\$399,840	\$44,840	\$309,110	\$353,950	\$66,020	\$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		FY 14 Estimated Contributions				FY 13 Estimated Total Savings/(Cost)	FY 14 Estimated Total Savings/(Cost)
						(Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	(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)	(H-3) vs. Current Law	(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-SCOTT'S 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	COLEMAN COMMUNITY SCHOOL	\$9,616,830	\$9,953,419	\$5,367,198	\$5,555,050	\$1,469,020	\$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		FY 14 Estimated Contributions				FY 13 Estimated Total Savings/(Cost)	FY 14 Estimated Total Savings/(Cost)
						(Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	(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)	(H-3) vs. Current Law	(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	\$3,218,248	\$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	GALIEN 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	\$1,580,328	\$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	\$10,214,115	\$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	HAMTRAC 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		FY 14 Estimated Contributions				FY 13 Estimated Total Savings/(Cost)		FY 14 Estimated Total Savings/(Cost)	
						(Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	(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)	(H-3) vs. Current Law	(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 SCHOOLS	\$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	\$8,932,398	\$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	\$1,258,592	\$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	\$3,509,160	\$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	\$972,666	\$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	\$19,640	\$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		FY 14 Estimated				FY 13 Estimated		FY 14 Estimated	
						Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	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)	Total Savings/(Cost) (H-3) vs. Current Law	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	\$195,460		
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	\$4,912,363	\$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	\$8,224,366	\$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 CHENEVAUX 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	\$9,118,400	\$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	\$893,816	\$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	\$5,408,806	\$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	\$3,547,239	\$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	\$1,414,839	\$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		FY 14 Estimated Contributions				FY 13 Estimated Total Savings/(Cost)		FY 14 Estimated Total Savings/(Cost)	
						(Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	(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)	(H-3) vs. Current Law	(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	MESICAN 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	\$7,528,581	\$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	\$3,555,766	\$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	\$3,278,481	\$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	\$1,769	\$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	\$899,977	\$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	\$4,270,967	\$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		FY 14 Estimated Contributions				FY 13 Estimated Total Savings/(Cost)		FY 14 Estimated Total Savings/(Cost)	
						(Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	(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)	(H-3) vs. Current Law	(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	\$110,419	\$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	\$87,172	\$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	\$8,045,450	\$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 MPERS Payroll	FY 14 Estimated MPERS Payroll	FY 13 Estimated		FY 14 Estimated				FY 13 Estimated		FY 14 Estimated	
						Contributions (Current Law, Max Rate = 27.37% Payroll)	FY 13 Estimated Contribution (H-3) (24.46% Payroll)	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)	Total Savings/(Cost) (H-3) vs. Current Law	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	\$1,387,554	\$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	\$573,390		
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	\$58,896,856	\$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	\$825,443	\$1,090,996	\$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	FY 13 Estimated	FY 14 Estimated Contributions	FY14 Estimated	FY14 Estimated	FY14 Estimated	FY14 Estimated	FY 13 Estimated	FY 14 Estimated
						(Current Law, Max Rate = 27.37% Payroll)	Contribution (H-3) (24.46% Payroll)	(Current Law, Max Rate = 31.21% Payroll)	Normal Cost (H-3) (3.5% Payroll)	UAL Cost (H-3) (11.9% COE)	Total Contribution (H-3)	Total Savings/(Cost) (H-3) vs. Current Law	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	WATERLIET 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	\$5,192,427	\$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.