

**Public Act 202 of 2017 Pension Report**

Enter Local Unit Name	WARREN CITY	<b>Instructions/Questions:</b> For a list of detailed instructions on how to complete and submit this form, visit <a href="http://michigan.gov/LocalRetirementReporting">michigan.gov/LocalRetirementReporting</a> . For questions, please email <a href="mailto:LocalRetirementReporting@michigan.gov">LocalRetirementReporting@michigan.gov</a> . <b>Return this original Excel file. Do not submit a scanned image or PDF.</b>
<a href="#">Enter Six-Digit Municode</a>	502120	
Unit Type	City	
Fiscal Year (four-digit year only, e.g. 2018)	2018	
Contact Name (Chief Administrative Officer)	ROB MALESZYK	
Title if not CAO	CONTROLLER	
CAO (or designee) Email Address	<a href="mailto:rmaleszyk@cityofwarren.org">rmaleszyk@cityofwarren.org</a>	
Contact Telephone Number	(586)574-4588	

Pension System Name (not division) 1	GENERAL EMPLOYEES' RETIREMENT SYSTEM	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2	POLICE & FIRE RETIRMENT SYSTEM	
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Description	Source of Data	Statute Reference	System 1	System 2	System 3	System 4	System 5
1	Provide the name of your retirement pension system	Calculated From Above	Sec. 5(6)	GENERAL	POLICE & FIRE			
2	Enter retirement pension system's assets (system fiduciary net position)	Most Recent Audit Report	Sec. 5(4)(b)	136,672,411	300,598,677			
3	Enter retirement pension system's liabilities (total pension liability)	Most Recent Audit Report	Sec. 5(4)(b)	184,356,145	400,631,065			
4	Date (system year ending) of valuation of system's assets and liabilities (e.g. 12/31/2017)	Most Recent Audit Report	Sec. 5(6)	12/31/16	12/31/16			
5	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	Sec. 5(4)(b)	8,701,854	10,477,176			
6	Governmental Fund Revenues	Most Recent Audit Report	Sec. 5(4)(b)	150,821,892	150,821,892			
7	<b>Pension Trigger Summary</b>							
8	Is this unit a primary unit (County, Township, City, Village)?	From Municode		YES	YES	YES	YES	YES
9	Funded ratio	Calculated	Sec. 5(4)(b)	74.1%	75.0%			
10	All systems combined ADC/Governmental fund revenues	Calculated	Sec. 5(4)(b)	12.7%	12.7%	0.0%	0.0%	0.0%
11	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	<b>Primary units trigger:</b> Less than 60% funded <b>AND</b> greater than 10% ADC/Governmental fund revenues. <b>Non-Primary units trigger:</b> Less than 60% funded	Sec. 5(4)(b)	NO	NO	NO	NO	NO

By emailing this report to the Michigan Department of Treasury, the local unit of government acknowledges that this report is complete and accurate in all known respects. Public Act 202 of 2017 also requires the local unit of government to electronically submit the report to its governing body.

**Public Act 202 of 2017 Health Care (OPEB) Report**

Enter Local Unit Name	WARREN CITY	<b>Instructions/Questions:</b> For a list of detailed instructions on how to complete and submit this form, visit <a href="http://michigan.gov/LocalRetirementReporting">michigan.gov/LocalRetirementReporting</a> . For questions, please email <a href="mailto:LocalRetirementReporting@michigan.gov">LocalRetirementReporting@michigan.gov</a> . <b>Return this original Excel file. Do not submit a scanned image or PDF.</b>
<a href="#">Enter Six-Digit Municode</a>	502120	
Unit Type	City	
Fiscal Year (four-digit year only, e.g. 2018)	2018	
Contact Name (Chief Administrative Officer)	ROB MALESZYK	
Title if not CAO	CONTROLLER	
CAO (or designee) Email Address	rmaleszyk@cityofwarren.org	
Contact Telephone Number	(586)574-4588	

OPEB System Name (not division) 1	CITY EMPLOYEES' RHS	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2	POLICE & FIRE RHS	
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Description	Source of Data	Statute Reference	System 1	System 2	System 3	System 4	System 5	
				CITY EMPLOYEES'					
1	Provide the name of your retirement health care system	Calculated From Above	Sec. 5(6)	RHS	POLICE & FIRE RHS				
2	Enter retirement health care system's assets (system fiduciary net position)	Most Recent Audit Report	Sec. 5(4)(a)	57,020,274	44,968,815				
3	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	Sec. 5(4)(a)	149,853,102	179,799,666				
4	Date (system year ending) of valuation of system's assets and liabilities (e.g. 12/31/2017)	Most Recent Audit Report	Sec. 5(6)	12/31/16	12/31/16				
5	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	Sec. 5(4)(a)	11,800,171	13,621,425				
5a	Do the financial statements include an ADC calculated in compliance with <a href="#">Numbered Letter 2018-3</a> ?	Most Recent Audit Report	Sec. 5(4)(a)	YES	YES				
6	Governmental Fund Revenues	Most Recent Audit Report	Sec. 5(4)(a)	150,821,892	150,821,892				
7	<b>Health Care Trigger Summary</b>								
8	Is this unit a primary unit (County, Township, City, Village)?	From Municode		YES	YES	YES	YES	YES	
9	Funded ratio	Calculated	Sec. 5(4)(a)	38.1%	25.0%				
10	All systems combined ADC/Governmental fund revenues	Calculated	Sec. 5(4)(a)	16.9%	16.9%	0.0%	0.0%	0.0%	
11	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	Sec. 4(1)(ii)	YES	YES				
12	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	Sec. 4(1)(i)	YES	YES				
13	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	<b>Primary units trigger:</b> Less than 40% funded <u>AND</u> greater than 12% ADC/Governmental fund revenues. If No ADC is provided, will trigger if less than 40% funded. <b>Non-Primary units trigger:</b> Less than 40% funded. <b>All units trigger:</b> Failure to make required retirement system payments.	Sec. 5(4)(a)	YES	YES	NO	NO	NO	

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