

Michigan's local leaders concerned about retiree health care costs and their governments' ability to meet future obligations

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This report presents the opinions of Michigan's local government leaders regarding the retiree health care benefits—typically referred to as other post-employment benefits (OPEB)—that their local governments provide to employees, retirees, and/or elected officials. It includes assessments of health care benefits, local governments' attempts at controlling costs, and levels of concern over the effects of OPEB liabilities on jurisdictions' fiscal health. These findings are based on statewide surveys of local government leaders in the Spring 2015 wave of the Michigan Public Policy Survey (MPPS).

>> The Michigan Public Policy Survey (MPPS) is a census survey of all 1,856 general purpose local governments in Michigan conducted by the Center for Local, State, and Urban Policy (CLOSUP) at the University of Michigan in partnership with the Michigan Municipal League, Michigan Townships Association, and Michigan Association of Counties. The MPPS takes place twice each year and investigates local officials' opinions and perspectives on a variety of important public policy issues. Respondents for the Spring 2015 wave of the MPPS include county administrators, board chairs, and clerks; city mayors, managers, and clerks; village presidents, managers, and clerks; and township supervisors, managers, and clerks from 1,328 jurisdictions across the state.

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Center for Local, State, and Urban Policy

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Key Findings

- Statewide, only 22% of local officials report that their jurisdictions provide retiree health care benefits to retired employees or elected officials, or promise them to current employees. However, this includes 84% of Michigan's largest local governments (those with more than 30,000 residents).
- Many local leaders (42%) from jurisdictions that offer other post-employment benefits (OPEB) think benefit levels for current retirees are too generous. However, fewer feel this way regarding benefit levels promised to current employees (23%) or new hires (12%).
- Overall, 60% of officials in jurisdictions that offer OPEB report that their retiree health care obligations are somewhat of a problem (34%) or a significant problem (26%) for the local government's fiscal health. Only 16% say their obligations are not a problem at all.
 - » Officials say current OPEB obligations are a *significant* problem in 41% of the state's largest jurisdictions that offer benefits, as well as in 60% of jurisdictions already reporting high levels of fiscal stress today.
- Looking ahead, over half of all local officials in jurisdictions with OPEB liabilities are somewhat (38%) or very (15%) concerned that they won't be able to fulfill their health care benefit obligations to their retirees.
- However, many Michigan jurisdictions say they have taken actions to deal with these challenges—such as introducing less expensive health care or prescription plan options and increasing cost-sharing by retirees—and 71% believe their efforts have been somewhat (50%) or very (21%) effective at controlling costs.
- When asked their opinions regarding ways in which Michigan's state government could help local governments address retiree health care challenges, local officials from jurisdictions that offer OPEB express the highest support for the state's creation of a pooled, state-wide system for funding retiree benefits (50% support), for the state mandating hard caps on jurisdictions' retiree health care contributions (48% support), and for the creation of a state-wide Voluntary Employee Beneficiary Association (VEBA) or help in creating local VEBAs (44% support).

Background

Michigan's local governments continue to face a wide range of fiscal challenges as the gradual recovery from the Great Recession appears to be slowing, at least for now.¹ One of the most pressing issues for many jurisdictions across the state is the presence of costly, long-term unfunded liability in the form of other post-employment benefits (OPEB) commitments to current and former employees.

OPEB are retiree benefits—typically health care, but also may include vision, dental, disability, legal coverage, or life insurance—provided to former employees during retirement, separately from any pension or 401(k) retirement benefits. A local government's OPEB obligations are the value of the benefits that have been promised to, and earned by, both current employees and retirees. According to a 2013 study by Eric Scorsone and Nicolette Bateson from Michigan State University that looked specifically at Michigan townships, cities, and villages, few jurisdictions in Michigan have fully funded their OPEB obligations.² Some jurisdictions do at least pay in advance for the benefits promised to current employees by meeting an “annual required contribution” (ARC) for retiree health care obligations based on the benefits earned by employees in the current year, plus an amount to reduce any unfunded obligations for past years.³ Other jurisdictions “pay as they go” by budgeting only enough money each year to pay the immediate bill for their current retirees, but often racking up unfunded liabilities for future benefits promised to current employees by not funding the ARC payments as well.⁴

Unfortunately, most Michigan governments that offer OPEB to employees and retirees are in the “pay as they go” camp. The Scorsone and Bateson study estimated that, while the overall number of governments in the state that offer their employees OPEB is small (just under 20% of Michigan's local units), those jurisdictions contain approximately 67% of Michigan's total population. And among these jurisdictions, analysis of audited financial reports found a total retiree health care debt of **\$13.5 billion**, of which only 6% was funded at that time. A similar study from 2011 by the Citizen's Research Council looked specifically at OPEB liabilities in Michigan's 83 counties and found a combined actuarial accrued liability of another **\$4 billion** in those units alone, the vast majority of which was also unfunded.⁵

The dire state of unfunded OPEB liability is by no means limited to Michigan local governments. Nationwide, the total local government retiree health care benefits liability has been estimated to be as high as **\$2 trillion**.⁶ Changes to requirements regarding government employee health care coverage introduced by the Patient Protection and Affordable Care Act (ACA, also known as “Obamacare”) are also affecting how local governments both in Michigan and nationwide provide benefits, and local officials across the country are exploring a variety of strategies for managing the costs of their retiree health care benefits.⁷

Attention to local government retiree health care obligations is being sharpened by a recent change in the way jurisdictions will report out their liabilities as part of their financial statements. In June 2015, the Governmental Accounting Standards Board (GASB) issued Statements 74 (on financial reporting by plans that administer OPEB benefits on behalf of governments) and 75 (on accounting and financial reporting by government employers).⁸ These accounting prescriptions go into effect in FY2017-18 and require local governments to disclose net OPEB liability directly on their balance sheets in an attempt to more accurately reflect the extent of the future cost for post-employment benefits. These are accounting standards and do not require any changes to how much OPEB benefits cost local governments nor to what extent they must fund their OPEB debt. But they do provide a clearer financial accounting of how OPEB impacts local jurisdictions' financial health.

Given the new spotlight on OPEB that these changes to accounting standards are bringing about, and the heightened concerns about how local governments will afford to pay for their unfunded liabilities, the MPPS asked local government leaders a wide range of questions about what OPEB, if any, they offer their employees and retirees, and the impact it has on their governments.



Most of the state’s largest local jurisdictions offer OPEB to current and former employees; new hires appear less likely to receive them

Overall, 22% of Michigan local officials report that their jurisdictions promise some kind of retiree health care benefits to current personnel or provide them today to former employees and/or elected officials. These kinds of benefits are rare among the state’s smallest jurisdictions—those with fewer than 1,500 residents—where only 5% say they offer retiree health care benefits (see *Figure 1a*). By contrast, among the largest jurisdictions—those with over 30,000 residents—84% report providing some kind of other post-employment benefits for current retirees or promising them to current employees or elected officials.

As shown in *Figure 1b*, cities (70%) and counties (59%) are far more likely to report that they offer retiree health care benefits, compared to villages (15%) and townships (10%).

There appears to be movement among Michigan local governments away from offering retiree health care benefits to new employees, although the MPPS data show significant differences compared to administrative data from Michigan local governments.

Looking first at MPPS responses, among those units that offer any kind of retiree health care benefits, most local officials report that they currently provide them to either retirees (88%) or current employees (86%). However, just 51% say they now offer OPEB to new hires. There is a particularly stark contrast in the largest jurisdictions, where 97% of officials report they provide retiree health care benefits to retirees and 91% report providing them to current employees, while only 44% say they offer them to new hires (see *Figure 2*).

While comparable administrative data are somewhat older, these MPPS figures are in contrast to the 2013 analysis from Michigan State University. Using administrative data from local government audits filed with the Michigan Department of Treasury in fiscal year 2011 (though some of these audits were from even earlier periods), Scorsone and Bateson found that 85% of retiree health care plans were then open to new hires.⁹ It is unclear whether respondents to the MPPS underestimate the benefits they offer new employees, or if updated administrative data will show that indeed fewer jurisdictions today are still promising future OPEB coverage for new hires.

Figure 1a
Percentage of local jurisdictions reporting that they provide any retiree health care benefits, by jurisdiction size

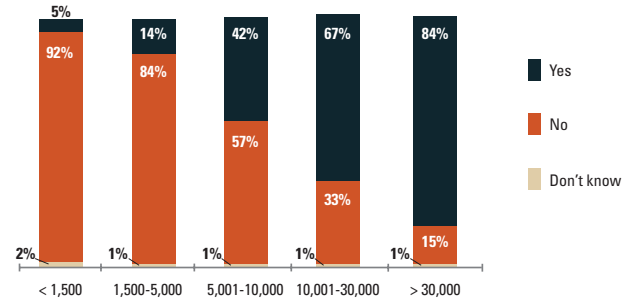


Figure 1b
Percentage of local jurisdictions reporting that they provide any retiree health care benefits, by jurisdiction type

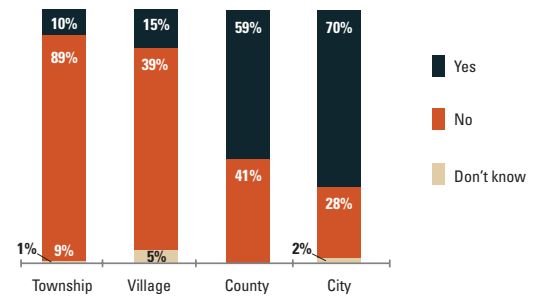
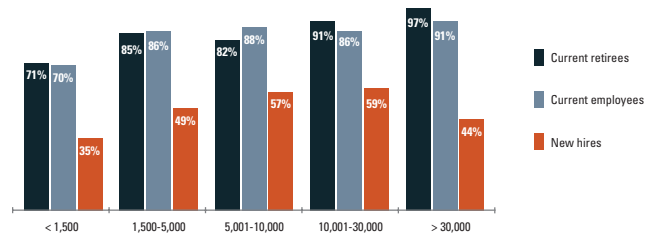


Figure 2
Percentage of local jurisdictions reporting that they provide retiree health care benefits to new hires, current employees, and/or retirees (among those that reported offering some kind of retiree health care benefits), by jurisdiction size



Many local officials say their current retiree benefits are too generous, but fewer say the same about benefits for current employees and new hires

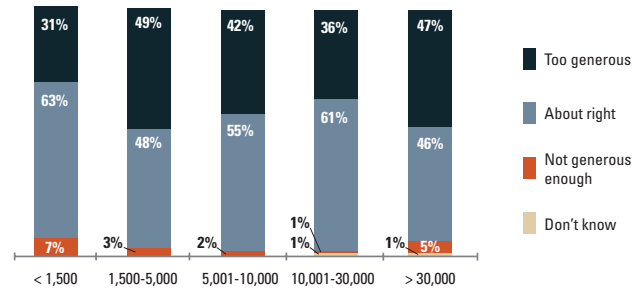
The MPPS asked local leaders in those jurisdictions that offer OPEB to evaluate their benefits—in terms of being too generous, about right, or not generous enough—for the various groups that receive them currently or have been promised them in the future.

When it comes to benefits for current retirees, overall, a majority (54%) of local officials say their OPEB benefit levels for currently retired employees is about right. However, a large proportion (42%) believes these current retiree benefits are too generous, while only 3% say they are not generous enough. Officials from jurisdictions of between 1,500-5,000 residents (49%) and from the state’s largest jurisdictions (47%) are most likely to think that the OPEB offered to their currently retired employees is too generous (see *Figure 3a*).

Looking at retiree health care benefits promised to current employees, many more local leaders (70%) across the board think the benefit levels are just about right. However, nearly a quarter (23%) believe that their OPEB promises for current employees are too generous, including around 30% of officials from smaller jurisdictions of between 1,500-10,000 residents (see *Figure 3b*). Again, relatively few (6%) overall believe that the OPEB promised by their jurisdictions is not generous enough, although this percentage doubles to 12% of officials in jurisdictions with under 1,500 residents.

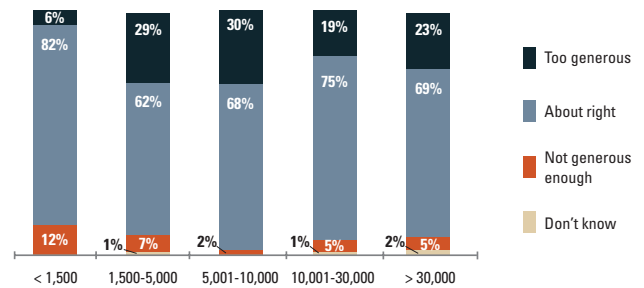
As noted earlier, fewer Michigan local governments report their jurisdictions now offer OPEB to their new hires. Among those that say they still do, once again, most officials (73%) say that the benefits level their jurisdictions offer is about right. However, an increased percentage are concerned about not being generous enough with new hires, compared with the benefit levels for current and retired employees. Overall, 14% think their OPEB offerings for new hires are not generous enough, and this increases to 23% among officials from the state’s largest jurisdictions (see *Figure 3c*). Only 12% statewide say they believe their promised retiree benefits for new hires are too generous.

Figure 3a
Local officials’ assessments of their jurisdictions’ retirement health care benefits for retired employees (among those that reported offering some kind of retiree health care benefits), by jurisdiction size



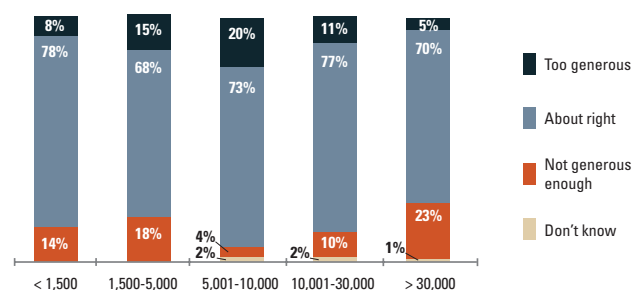
Note: responses for “not applicable” omitted

Figure 3b
Local officials’ assessments of their jurisdictions’ retirement health care benefits promised to current employees (among those that reported offering some kind of retiree health care benefits), by jurisdiction size



Note: responses for “not applicable” omitted

Figure 3c
Local officials’ assessments of their jurisdictions’ retirement health care benefits promised to new hires (among those that reported offering some kind of retiree health care benefits), by jurisdiction size



Note: responses for “not applicable” omitted



Local officials in 60% of affected jurisdictions say their OPEB obligations pose a fiscal health problem

Regardless of what local officials think of the generosity of their retiree health care offerings, it's clear that there is widespread concern about the effects OPEB obligations have on local jurisdictions' fiscal health. Among those officials whose local governments provide retiree health care benefits, 60% say that obligations from those benefits are either somewhat of a problem (34%) or a significant problem (26%) for their jurisdiction's fiscal health. The challenge to fiscal health posed by OPEB liabilities differs by jurisdiction size, with officials from the largest jurisdictions expressing the most concern. As shown in *Figure 4a*, 41% of leaders from the state's largest jurisdictions believe that their OPEB obligations are a *significant* threat to their government's fiscal health, compared to just 16% who feel this way in the smallest jurisdictions.

In approximately one in six (16%) jurisdictions statewide that offer OPEB, officials say their obligations are not a problem at all.

As might be expected, officials from jurisdictions that are already experiencing high fiscal stress today are among the most concerned about local government OPEB liabilities. The MPPS asked local leaders to rate their jurisdictions' overall fiscal stress on a 1-10 scale. Ratings were then sorted into low (1-4), medium (5-6), and high stress (7-10) categories. Among those jurisdictions that offer retiree health care benefits, those in the high stress category are much more likely to say that OPEB obligations are a significant problem (60%) to their fiscal health (see *Figure 4b*). Yet even among those jurisdictions that report little current fiscal stress, a majority (54%) say that their jurisdiction's OPEB obligations are somewhat of a problem or a significant problem.

Figure 4a

Local officials' assessments of OPEB obligations as a problem for their jurisdictions' fiscal health (among those that reported offering some kind of retiree health care benefits), by jurisdiction size

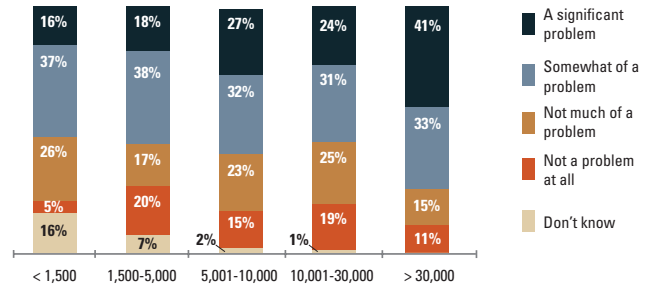
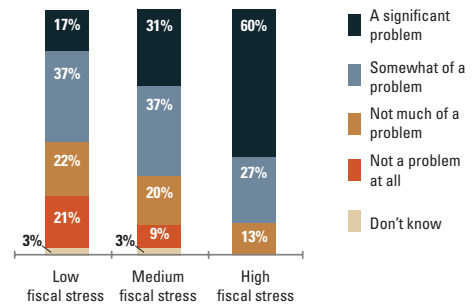


Figure 4b

Local officials' assessments of OPEB obligations as a problem for their jurisdictions' fiscal health (among those that reported offering some kind of retiree health care benefits), by jurisdiction's fiscal stress



Widespread concern among officials that local governments will not be able to meet their OPEB obligations down the road

As detailed earlier in this report’s Background section, few local jurisdictions in Michigan are either fully-funded for their OPEB obligations or are even meeting their annual required contributions (ARC). Given the absence of full funding for OPEB obligations and the lack of financial resources available among a majority of jurisdictions even to meet their annual contribution requirements on a yearly basis, it is not surprising that many local officials say they are concerned about their government’s ability to meet their retiree health care obligations down the road. More than half of Michigan local officials in jurisdictions that offer retiree health care report that, looking ahead, they are somewhat (38%) or very (15%) concerned that their jurisdictions will not be able to fulfill their health care benefit obligations to their retirees. Only 19% say they are not concerned at all. The high levels of concern are found among officials in jurisdictions of all types and sizes (see *Figure 5a*).

The levels of concern are particularly striking when looking at the current status of local governments’ fiscal stress. Among jurisdictions with high fiscal stress today, a full three-quarters (76%) of local leaders are concerned about meeting future commitments to retirees. Perhaps even more surprising, among jurisdictions with little or no fiscal stress currently, still nearly half (47%) of local leaders are concerned about whether or not they will be able to meet these obligations down the road (see *Figure 5b*).

Figure 5a

Local officials’ concern over meeting OPEB obligations to retirees in the future (among those that reported offering some kind of retiree health care benefits), by jurisdiction size

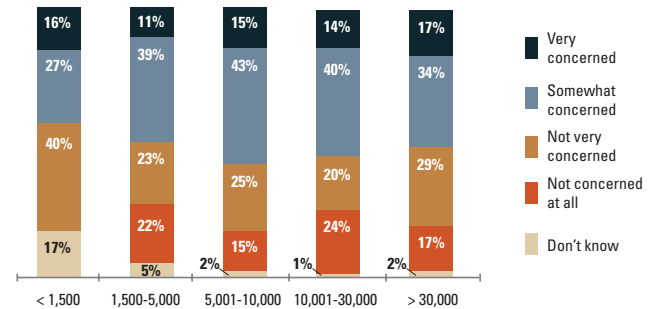
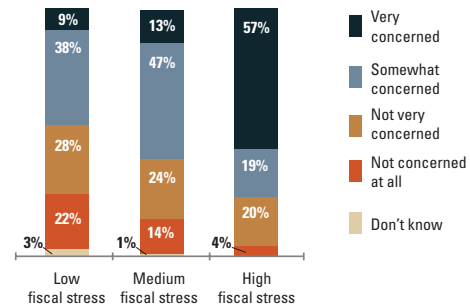


Figure 5b

Local officials’ concern over meeting OPEB obligations to retirees in the future (among those that reported offering some kind of retiree health care benefits), by jurisdiction’s fiscal stress





Most jurisdictions are taking some action on retiree health care, and officials are optimistic about effectiveness of cost-control policies

Despite the serious concerns about OPEB liabilities, local officials say they are actively attempting to address the problem through a variety of policies. When asked what actions their local governments are taking, if any, regarding their retiree health care benefits for any current or future retirees, 84% report at least one approach their jurisdiction is pursuing or has pursued. A majority (58%) of local officials indicate their governments have switched to less expensive health care and/or prescription drug plan options as a strategy for cost-cutting (see *Figure 6*). This includes 71% of officials in the state’s largest jurisdictions who say their governments have made these kinds of changes.

It is not surprising that many local officials (49%) also report their jurisdictions have commissioned actuarial studies to determine or quantify liabilities for OPEB, since the Governmental Accounting Standards Board (GASB) accounting standards recommend that such valuations take place every two to three years.¹⁰

Other common actions regarding OPEB policies that local governments are taking include asking retirees to shoulder more of the costs of their health care (42%), introducing retirement health savings accounts (HSAs) which allow employees to save for retirement health care expenses tax-free (37%), and reducing or eliminating benefits for spouses and dependents (27%).

As of this year, only a handful of local governments report they have shifted retiree health care into a Voluntary Employee Beneficiary Association (VEBA), which are tax-exempt trusts separate from employers and set up specifically to manage savings for retiree health care.¹¹ A notable example of a VEBA from the public sector, currently the largest in the world, is the UAW Retiree Medical Benefits Trust, which provides health care benefits for retired UAW members of General Motors, Ford, and Chrysler and their dependents.¹²

Almost no Michigan local jurisdictions (1%) report they are currently looking to finance their liabilities through issuing bonds.

Local officials tend to be optimistic about the effectiveness of their jurisdictions’ cost-cutting activities, with officials from the state’s larger jurisdictions rating their actions particularly effective. Statewide, over seven in ten officials say their jurisdiction’s cost-cutting measures are somewhat (50%) or very (21%) effective. While over half (57%) from smaller jurisdictions say their cost-reduction efforts have been either somewhat or very effective, a full 80% from the largest jurisdictions say the same (see *Figure 7*). Only 6% of officials from the largest jurisdictions believe their cost-control measures have been ineffective.

Figure 6
Local jurisdictions’ actions taken regarding retiree health care benefits (among those jurisdictions that reported taking action regarding their retiree health care benefits)

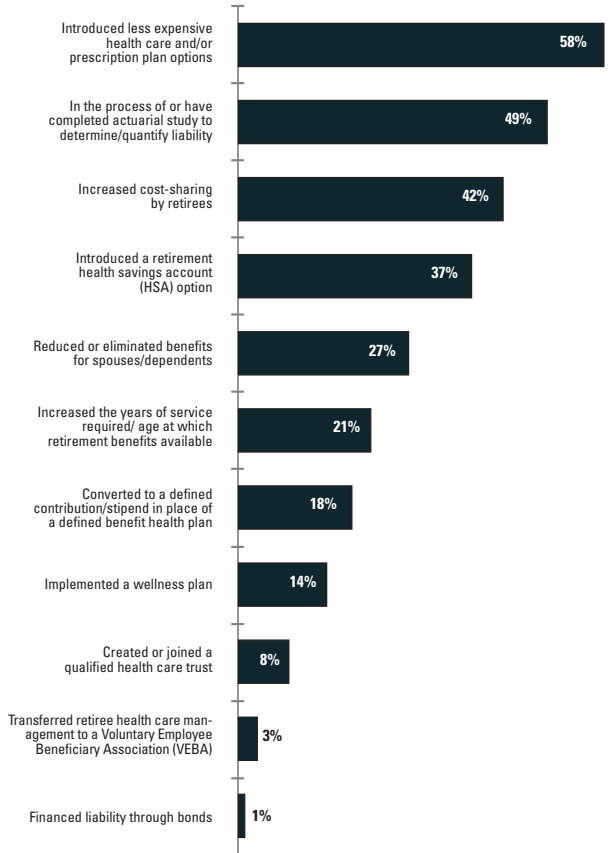
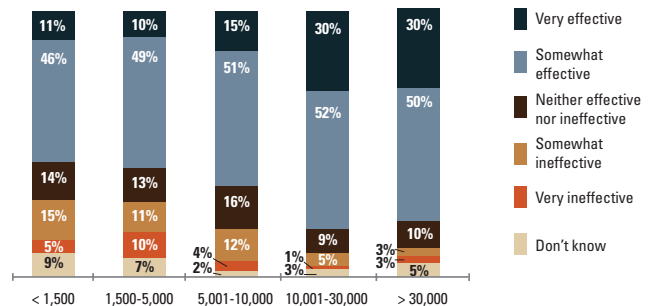


Figure 7
Local officials’ assessments of the effectiveness of their jurisdictions’ cost-control measures regarding retiree health care benefits (among those jurisdictions that reported offering some kind of retiree health care benefits), by jurisdiction size



Few local governments report currently taking steps to shift their retirees onto public health care exchanges, others unlikely to consider it

The passage of the federal Patient Protection and Affordable Care Act of 2010 (ACA, Public Law 111-148), more commonly referred to as “Obamacare,” has opened up possible cost-saving alternatives for local governments that are providing health care benefits to retirees. Local governments often have employees—for example, police officers and fire fighters—who retire earlier than civilian workers because of the challenging nature of their work, and who might be covered under more expensive health care plans until eligible for Medicare.¹³ Because the ACA ensures access for everyone, regardless of pre-existing conditions, local governments might choose to move pre-Medicare retirees from governments’ more expensive health care plans onto state exchanges, while providing cash subsidies for retirees to pay for all or part of those plans. For example, as part of Detroit’s bankruptcy restructuring in 2014, the city is now offering its more than 21,000 retirees and their spouse’s monthly health care stipends to use in ACA exchanges instead of directly providing health care benefits.¹⁴

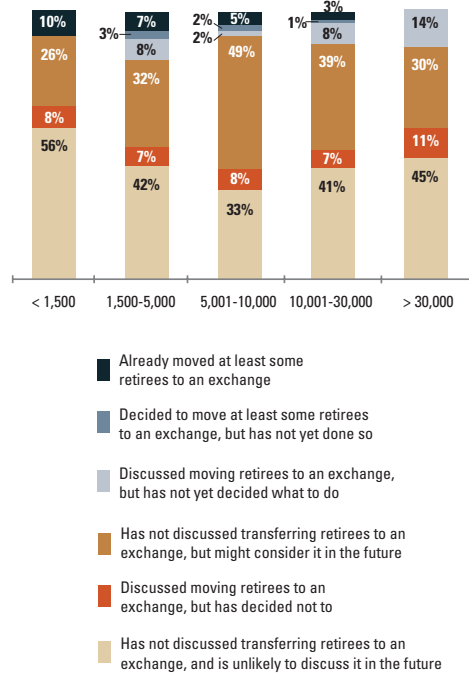
However, other local governments around the state may be less eager to pursue a policy of shifting from benefit provision to stipends to be used on public exchanges for a number of reasons, including increased costs to retirees, constraints imposed by collective bargaining agreements, or political opposition to the ACA itself.¹⁵

The MPPS asked Michigan’s local leaders if, in these still early days of the ACA roll out, their local governments were considering transitioning their retirees to public health care exchanges. Only 4% of local leaders overall say that they already have moved some retirees to an exchange, with another 2% reporting that they plan to take this action but have not yet done so. Meanwhile, 8% of local officials say they discussed the possibility of moving retirees to exchanges but rejected the plan, and 42% say they are unlikely to even take up the discussion in the future. As illustrated in *Figure 8*, the current rejection of a move to ACA exchanges for retirees can be found among jurisdictions of all sizes, from the smallest (64%) to the largest (56%).

Interestingly, given the fierce ongoing partisan debate over the merits of the ACA, there appears to be no significant differences among Michigan local officials who identify as either Republicans, Democrats, or Independents and the approaches they report their governments are planning regarding the shifting of retirees onto public health care exchanges.

Figure 8

Local officials’ reports on their government’s consideration of public health care exchanges for their retiree health care (among those that reported offering some kind of retiree health care benefits), by jurisdiction size



Note: responses for “don’t know” omitted



Many local officials see help the State of Michigan could provide in creating private health care exchanges, state-sponsored hard caps, and VEBAs

Given local leaders’ concerns regarding the cost of OPEB liabilities and their threat to local fiscal health, they have expressed support for a range of actions the State of Michigan could potentially take to help local governments deal with their current OPEB obligations and to help prevent additional accumulations. However, this support for State intervention is by no means universal.

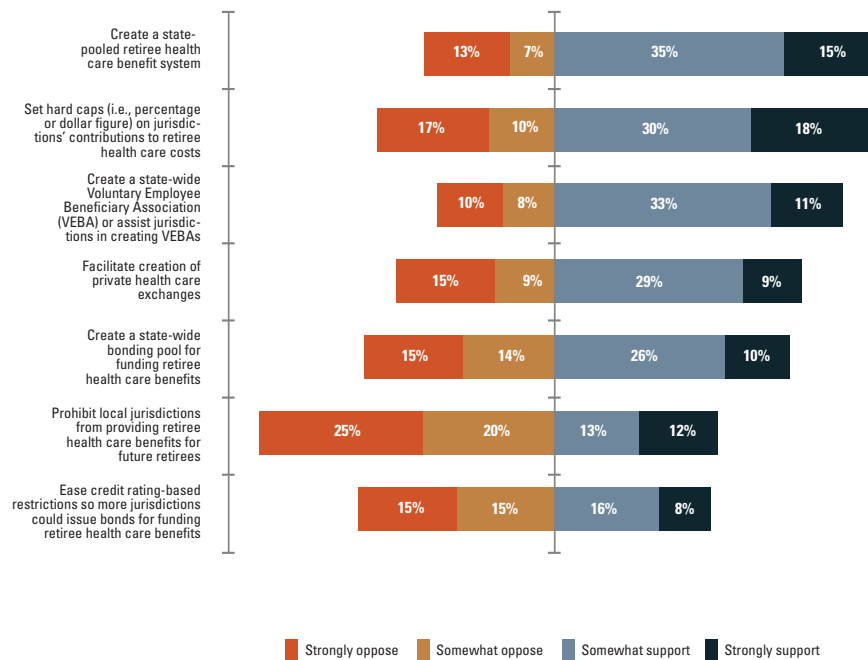
The highest levels of enthusiasm among local leaders for state aid on OPEB challenges relates to the creation of a pooled, state-wide system for funding retiree benefits, which 15% of local leaders say they would strongly support and another 35% would somewhat support (see *Figure 9*). Conversely, 20% of local leaders say they would oppose the state’s formation of such a pooled system.

Similar percentages express support for the State mandating hard caps on jurisdictions’ retiree health care contributions (with 48% saying they support such a move, and 27% opposing the state setting caps) and for the State’s creation of a state-wide VEBA or its help in creating local VEBAs (44% support, 18% oppose).

Local leaders are more evenly divided in their support and opposition to a range of other possible actions. Over a third of MPPS respondents say they would support help in creating private health care exchanges (like the public exchanges of the ACA) specifically for Michigan’s local governments (38%) or the state government creating a state-wide bonding pool for funding retiree benefits (36%). However, those proposals also see substantial opposition (24% and 29% respectively).

Overall, there is significantly more opposition (45%) than support (25%) for the more radical idea of the state prohibiting new hires from receiving retiree health care benefits from local governments. There is also more opposition (30%) than support (24%) for the State easing credit rating-based restrictions on local governments seeking to issue bonds of their own to cover OPEB costs.

Figure 9
Local officials’ support for or opposition to actions the State of Michigan might take to assist local governments in addressing their OPEB obligations (among those that reported offering some kind of retiree health care benefits)



Note: responses for “neither support nor oppose” and “don’t know” not shown

Conclusion

While many local governments in Michigan do not offer post-employment benefits (OPEB) to employees and retirees, the jurisdictions that do provide OPEB contain approximately two-thirds of the state's entire population. These jurisdictions have accumulated billions of dollars in OPEB obligations, with only a small percentage of those debts currently being funded.

Local government officials in jurisdictions across the state express strong concerns about the impact of these retiree health care obligations on their current fiscal health, with over a quarter (26%) saying they are a significant problem and another 34% saying they are somewhat of a problem. In addition, many officials are doubtful that their governments will actually be able to meet these OPEB obligations down the road, saying they are somewhat (38%) or very concerned (15%) that they won't be able to fulfill their health care benefit obligations to their retirees.

Most of Michigan's local governments that provide OPEB report that they are already taking action to address these costs, including commissioning actuarial studies to quantify liabilities, asking retirees to shoulder more of the costs of their health care, introducing retirement health savings accounts (HSAs), and reducing or eliminating benefits for spouses and dependents. However, local officials also indicate they would support certain types of assistance from the State of Michigan to help ease the burden of OPEB liabilities on local governments.

With the introduction of new accounting standards that require OPEB liabilities to be shown on local governments' balance sheets, pressure to address these retiree health care obligations will grow even stronger in the near term. In the long term, local governments will likely struggle to get their OPEB obligations fully funded.

Notes

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Survey Background and Methodology

The MPPS is a biannual survey of each of Michigan's 1,856 units of general purpose local government, conducted once each spring and fall. While the spring surveys consist of multiple batteries of the same "core" fiscal, budgetary and operational policy questions and are designed to build-up a multi-year time-series of data, the fall surveys focus on various other topics.

In the Spring 2015 iteration, surveys were sent by the Center for Local, State, and Urban Policy (CLOSUP) via the internet and hardcopy to top elected and appointed officials (including county administrators and board chairs; city mayors and managers; village presidents, clerks, and managers; and township supervisors, clerks, and managers) from all 83 counties, 278 cities, 255 villages, and 1,240 townships in the state of Michigan.

The Spring 2015 wave was conducted from April 6 - June 8, 2015. A total of 1,328 jurisdictions in the Spring 2015 wave returned valid surveys (68 counties, 211 cities, 166 villages, and 880 townships), resulting in a 72% response rate by unit. The margin of error for the survey for the survey as a whole is +/- 1.44%. The key relationships discussed in the above report are statistically significant at the $p < .05$ level or below, unless otherwise specified. Missing responses are not included in the tabulations, unless otherwise specified. Some report figures may not add to 100% due to rounding within response categories. Quantitative data are weighted to account for non-response. "Voices Across Michigan" verbatim responses, when included, may have been edited for clarity and brevity. Contact CLOSUP staff for more information.

Detailed tables of the data analyzed in this report broken down three ways—by jurisdiction type (county, city, township, or village); by population size of the respondent's community, and by the region of the respondent's jurisdiction—are available online at the MPPS homepage: <http://closup.umich.edu/mpps.php>.

The survey responses presented here are those of local Michigan officials, while further analysis represents the views of the authors. Neither necessarily reflects the views of the University of Michigan, or of other partners in the MPPS.

Previous MPPS reports

- Fiscal health rated relatively good for most jurisdictions, but improvement slows and decline continues for many (September 2015)
- Confidence in Michigan's direction declines among state's local leaders (August 2015)
- Michigan local government leaders' views on private roads (July 2015)
- Few Michigan jurisdictions have adopted Complete Streets policies, though many see potential benefits (June 2015)
- Michigan local leaders have positive views on relationships with county road agencies, despite some concerns (May 2015)
- Michigan local government leaders say transit services are important, but lack of funding discourages their development (April 2015)
- Michigan local leaders see need for state and local ethics reform (March 2015)
- Local leaders say Michigan road funding needs major increase, but lack consensus on options that would raise the most revenue (February 2015)
- Michigan local government leaders' views on employee pay and benefits (January 2015)
- Despite increasingly formal financial management, relatively few Michigan local governments have adopted recommended policies (December 2014)
- Most Michigan local officials are satisfied with their privatized services, but few seek to expand further (November 2014)
- Michigan local governments finally pass fiscal health tipping point overall, but one in four still report decline (October 2014)
- Beyond the coast, a tenuous relationship between Michigan local governments and the Great Lakes (September 2014)
- Confidence in Michigan's direction holds steady among state's local leaders (August 2014)
- Wind power as a community issue in Michigan (July 2014)
- Fracking as a community issue in Michigan (June 2014)
- The impact of tax-exempt properties on Michigan local governments (March 2014)
- Michigan's local leaders generally support Detroit bankruptcy filing despite some concerns (February 2014)
- Michigan local governments increasingly pursue placemaking for economic development (January 2014)
- Views on right-to-work legislation among Michigan's local government leaders (December 2013)
- Michigan local governments continue seeking, and receiving, union concessions (October 2013)
- Michigan local government fiscal health continues gradual improvement, but smallest jurisdictions lagging (September 2013)
- Local leaders evaluate state policymaker performance and whether Michigan is on the right track (August 2013)
- Trust in government among Michigan's local leaders and citizens (July 2013)
- Citizen engagement in the view of Michigan's local government leaders (May 2013)
- Beyond trust in government: government trust in citizens? (March 2013)
- Local leaders support reforming Michigan's system of funding local government (January 2013)



Local leaders support eliminating Michigan's Personal Property Tax if funds are replaced, but distrust state follow-through (November 2012)

Michigan's local leaders satisfied with union negotiations (October 2012)

Michigan's local leaders are divided over the state's emergency manager law (September 2012)

Fiscal stress continues for hundreds of Michigan jurisdictions, but conditions trend in positive direction overall (September 2012)

Michigan's local leaders more positive about Governor Snyder's performance, more optimistic about the state's direction (July 2012)

Data-driven decision-making in Michigan local government (June 2012)

State funding incentives increase local collaboration, but also raise concerns (March 2012)

Local officials react to state policy innovation tying revenue sharing to dashboards and incentive funding (January 2012)

MPPS finds fiscal health continues to decline across the state, though some negative trends eased in 2011 (October 2011)

Public sector unions in Michigan: their presence and impact according to local government leaders (August 2011)

Despite increased approval of state government performance, Michigan's local leaders are concerned about the state's direction (August 2011)

Local government and environmental leadership: views of Michigan's local leaders (July 2011)

Local leaders are mostly positive about intergovernmental cooperation and look to expand efforts (March 2011)

Local government leaders say most employees are not overpaid, though some benefits may be too generous (February 2011)

Local government leaders say economic gardening can help grow their economies (November 2010)

Local governments struggle to cope with fiscal, service, and staffing pressures (August 2010)

Michigan local governments actively promote U.S. Census participation (August 2010)

Fiscal stimulus package mostly ineffective for local economies (May 2010)

Fall 2009 key findings report: educational, economic, and workforce development issues at the local level (April 2010)

Local government officials give low marks to the performance of state officials and report low trust in Lansing (March 2010)

Local government fiscal and economic development issues (October 2009)

All MPPS reports are available online at: <http://closup.umich.edu/mpps.php>

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