

STATE BUDGET OVERVIEW



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SENATE FISCAL AGENCY**

December 2023

<https://www.senate.michigan.gov/sfa/>

Table 1

**MICHIGAN'S MAJOR TAXES: REVENUE ESTIMATES, TAX RATES, AND YIELDS FOR FY 2022-23 AND FY 2023-24
(dollars in millions)**

Tax	Revenue Estimates ¹⁾		Current Tax Rate	Examples of Rev. Impact Due to Change in Rate ⁹⁾			History of Tax Rate Changes
	FY 2022-23 Net Revenue	FY 2023-24 Net Revenue		Rate Change	FY '23 Rev. Change Eff. 1/1/23	FY '24 Rev. Change Eff. 1/1/23	
Individual Income Tax: Gross Collections Refunds Net Income Tax	\$15,537.4 (2,810.0) \$12,727.4	\$15,758.1 (3,510.0) \$12,248.1	4.25%	0.1%	\$235.3	\$228.6	1967: 2.6%; 1971: 3.9%; 1975: 4.6%; 1982 (4/1): 5.6%; 1982 (10/1): 4.6%; 1983: 6.35%; 1984 (9/1): 5.35%; 1986: 4.6%; 1994 (5/1): 4.4%; 2000: 4.2%; 2002: 4.1%; 2003: 4.0%; 2004 (7/1): 3.9%; 2007 (10/1): 4.35%; 2012 (10/1): 4.25%; 2023: 4.05%; 2024: 4.25%
Sales Tax²⁾	\$10,847.3	\$10,887.3	6.0%	1% of: ²⁾ first 4% of 6% last 2% of 6%	\$1,379.8 \$1,308.2	\$1,846.2 \$1,751.2	1933: 3.0% 1960: 4.0% 1994: 6.0% 5/1
Use Tax³⁾	\$2,562.4	\$2,561.9	6.0%	1.0%	\$320.3	\$427.0	1937: 3.0% 1960: 4.0% 1994: 6.0% 5/1
Corporate Income Tax	\$2,160.0	\$2,100.0	6.0%	1.0%	\$270.0	\$350.0	Rate has not changed.
Tobacco Tax Cigarettes Other Tobacco Products	\$743.9 \$636.2 \$107.7	\$733.4 \$624.7 \$108.7	\$2.00/pack 32% whole-sale price	\$0.10/pack 2.0%	\$23.6 \$5.0	\$30.9 \$6.7	1947: 3 cents/pk 1959: 4 cents/pk 1961: 5 cents/pk 1962: 7 cents/pk 1970: 11 cents/pk 1982: 21 cents/pk 1987: 25 cents/pk 1993: 75 cents/pk 2002: \$1.25/pk 8/1 2004: \$2/pk 7/1
Liquor Tax⁴⁾	\$80.0	\$81.0	4.0%	1.0%	\$14.9	\$20.1	1959: Liquor excise tax established - 4.0% 1962: Liquor specific tax established - 4.0% 1972: Liquor specific tax established - 1.85%, repealed 10/1/12 1985: Liquor specific tax established - 4.0%
Beer Tax⁵⁾	\$39.2	\$40.0	\$6.30/barrel ⁵⁾	\$1/barrel ⁵⁾	\$4.6	\$6.3	1933: \$1.25/barrel 1959: \$2.50/barrel 1962: \$6.61/barrel 1966: \$6.30/barrel
Wine Tax⁶⁾	\$9.8	\$10.0	⁶⁾	\$0.01/liter	\$0.5	\$0.7	1937: \$0.50/gallon 1981: w/ 16% alcohol 13.5 cents/liter 1981: w/ >16% alcohol 20 cents/liter 1989: mixed-spirit drinks 48 cents/liter 2021: mixed-spirit drinks 30 cents/liter
Casino Gaming Tax⁷⁾	\$103.2	\$106.3	8.1%	1.0%	\$9.6	\$13.1	1999: 8.1% of adj. gross receipts 2004: 12.1% of adj. gross receipts 9/1 FY07: 8.1%-12.1% FY09: 8.1% 2/09
Real Estate Transfer Tax	\$390.0	\$377.5	0.75%	0.25%	\$97.5	\$125.8	Rate has not changed.
State Education Property Tax	\$2,607.0	\$2,737.9	6 mills	1 mill	\$434.5	\$456.3	1994: 6 mills 2003: 5 mills (one-year reduction only) 2004: 6 mills
Gasoline Tax⁸⁾	\$1,208.0	\$1,256.0	\$0.272/gl.	\$0.01/gal.	\$31.7	\$41.8	1983: 13 cents/gal. 2017: 26.3 cents/gal. 1984: 15 cents/gal. 2022: 27.2 cents/gal. 1997: 19 cents/gal. 2023: 28.6 cents/gal.

1) Consensus Revenue Estimates, May 19, 2023. 2) The first 4 percentage points of the 6% sales tax rate are assessed on the entire sales tax base (including residential utilities), whereas the last two percentage points of the 6% sales tax rate are not assessed on residential utilities. 3) Combined State and local revenue, and thus includes the portion of the Use Tax directed to the Local Community Stabilization Authority. The LCSA portion is set in statute and would not be affected by a rate change. Thus the estimated impact of a rate change only reflects the impact on State revenue. 4) There are three taxes on liquor, each with a rate of 4.0% and they are earmarked to the General Fund, School Aid Fund, and the Convention Facility Fund. One tax, assessed at 1.85% on sales for off-site consumption and earmarked to the Liquor Purchase Revolving Fund, was repealed effective October 1, 2012. 5) The beer tax of \$6.30/barrel is equivalent to 1.9 cents per 12-ounce can of beer. Increasing the rate by \$1/barrel would increase the tax/can to 2.2 cents. 6) Tax on wine is as follows: Wine containing 16% or less of alcohol: 13.5 cents/liter; and wine containing more than 16% alcohol: 20 cents/liter. 7) Includes only the regular casino gaming tax and excludes the taxes on internet wagering, sports betting, and fantasy games. 8) Tax rate is adjusted each year for inflation (maximum increase 5%). Estimates assume Consensus inflation rate to determine the adjustment to current tax rate. 9) Senate Fiscal Agency estimate.

Table 2

DISTRIBUTION AND EARMARKING OF MICHIGAN'S MAJOR STATE TAXES

(% Distribution)

Tax	Type of Earmarking	Major State Funds									
		General Fund	School Aid Fund	Michigan Trans. Fund	Public Trans. (CTF) 1)	Revenue Sharing 8)	Health & Safety Fund	Healthy Michigan Fund	Medicaid Benefits Trust Fund	Other	Total
Income Tax:											
Personal Income											
Gross Collections	Statutory 2)	71.89% 12)	23.81% 2)	3.9% 12)						0.4% 12)	100.0%
Refunds	Statutory	100.0%									100.0%
Sales Tax:											
4% rate:	Constitutional		60.0%			15.0%					75.0%
	Statutory	1.7% 10)	0.0%	10)	1.7% 3)	21.3%				0.3% 4)	25.0%
Subtotal 4% rate:		1.7%	60.0%		1.7%	36.3%				0.3%	100.0%
2% rate:	Constitutional	0.0%	100.0%		0.0%	0.0%				0.0%	100.0%
Total 6% Sales Tax rate:		1.1%	73.3%		1.1%	24.2%				0.2%	100.0%
Use Tax:											
4% rate: 11)	Statutory	100.0% 11)	0.0%							11)	100.0%
2% rate:	Constitutional	0.0%	100.0%								100.0%
Total 6% Use Tax rate:		66.7%	33.3%								100.0%
Alcohol & Tobacco Taxes:											
Beer & Wine											
Liquor	Statutory	100.0%									100.0%
4% excise tax	Statutory		100.0%								100.0%
4% specific tax	Statutory	100.0%									100.0%
4% specific tax	Statutory								100.0% 5)		100.0%
1.85% specific tax	Statutory								100.0% 6)		100.0%
Cigarette	Statutory	19.2%	41.4%				2.4%	3.8%	31.7%	1.6% 7)	100.0%
Other Tobacco Products	Statutory	25.0%							75.0%		100.0%
Business Privilege Taxes:											
Single Business											
Michigan Business Tax	Statutory	100.0%									100.0%
Corporate Income Tax	Statutory	100.0%								29% 13)	100.0%
Insurance Retaliatory	Statutory	100.0%									100.0%
Casino Gaming Tax 9)	Statutory	0.00%	100.00%							0.00%	100.0%
Oil & Gas Severance	Statutory	100.0%									100.0%
Property Taxes:											
State Education Property											
Real Estate Transfer	Statutory		100.0%								100.0%
Estate	Statutory	100.0%									100.0%
Utility Property	Statutory	100.0%									100.0%
Transportation Taxes:											
Gasoline	Constitutional			100.0%							100.0%
Diesel Fuel	Constitutional			100.0%							100.0%
Motor Carrier Fuel	Constitutional			100.0%							100.0%
Vehicle Weight/Value	Constitutional			100.0%							100.0%

Table 2 - Continued

- 1) Comprehensive Transportation Fund (CTF)
- 2) From January 1, 2000 through November 30, 2018, the percentage share of gross income tax revenue that went to the SAF was equal to 1.012 divided by the current income tax rate. Effective December 1, 2018, PA 588 of 2018 changed the calculation to 0.954 divided by the tax rate, or 22.45%. However, P.A. 75 of 2020, reversed the earmark change in PA 588 and restored the earmark to the previous level, or 23.81%, effective October 1, 2019. This method for calculating the share of the income tax revenue that goes to the SAF assures that the SAF income tax revenue is not affected by changes in the income tax rate. The 1.012 factor was equal to the portion of the income tax rate that was earmarked to the SAF after Proposal A was fully implemented, at which time the SAF received 23.8% of gross income tax revenue and 23.8% of the income tax rate of 4.4% at that time equalled 1.012. As the income tax rate was phased down from 4.4% to 3.9% from 2000 to 2004, the share of gross collections directed to the SAF increased from 23% to 25.95%. P.A. 588 changed the share earmarked in anticipation of additional sales tax revenue to the General Fund and School Aid Fund as a result of the U.S. Supreme Court's South Dakota v. Wayfair decision. See also Note 12. Public Act 4 of 2023 phased-in an increase in the 1.012 numerator to 1.040 over the FY 2023-24 through FY 2026-27 period to hold the SAF harmless for changes in PA 4 of 2023 that lowered individual income tax revenue from certain retirees and from selected pension income.
- 3) The CTF is earmarked statutorily 27.9% of 25% of the sales tax collected at the 4% rate from motor vehicle related businesses, which equaled \$77.9 million in FY 2006-07 and \$87.1 million in FY 2007-08; however, in FY 2006-07, this statutory earmarking was reduced by \$5.3 million and in FY 2007-08 it was reduced \$5.0 million. The earmark in FY 2013-14 totalled \$102.0 million and is estimated to total \$96.5 million in FY 2014-15.
- 4) \$9 million of sales tax revenue is earmarked each year for health programs.
- 5) Convention Facility Development Fund.
- 6) Liquor Purchase Revolving Fund. Repealed October 1, 2012 by PA 166 of 2011.
- 7) Wayne County receives 0.6% of cigarette tax revenue. The State Police receive \$8 million before distributions are made to other funds. Approximately \$3.0 million (in FY 2014-15, adjusted for inflation in later years) is directed from the General Fund portion to the Capitol Fund for preservation of the State Capitol building.
- 8) The sales tax statutory earmarking for revenue sharing does not occur automatically, but must be appropriated. In all but one year since the earmarking of 21.3% of the sales tax collected from 4.0 percentage points of the 6.0% tax rate took effect in FY 1998-99, the amount appropriated has been less than the 21.3% statutory earmarking amount. For example, in FY 2007-08, statutory revenue sharing comprised 8.3% of the sales tax collected at a 4% tax rate. The amount of the statutory earmarking that is not appropriated to revenue sharing is automatically directed to General Fund/General Purpose revenue. The statutory earmark for revenue sharing payments to local units remains in statute.
- 9) As of February 2009, all casino gaming revenue is earmarked to the SAF. Beginning in 2004, the State casino tax rate was temporarily increased from 8.1% to 12.1%. Of this four percentage point increase in the tax rate the revenue from 3.5 percentage points was earmarked to the General Fund and the revenue from 0.5 percentage point was earmarked to the Agriculture Equine Fund. These rates remained in affect for each casino until their new permanent casino was operational. As of February 2009, all three casinos are now in their permanent facility so the tax rate for all three casinos is back to 8.1% and 100% of this revenue is earmarked to the SAF. Does not include other gaming related taxes such as sports betting, online gaming, and fantasy contest gaming.
- 10) In FY 2012-13 an additional \$100.0 million in sales tax revenue was earmarked to the MTF by PA 255 of 2012, and \$10.0 million in sales tax revenue earmarked to the Aeronautics Fund by PA 226 of 2012. These reductions were taken from the tax levied at a 4% rate and reduced revenue available to the General Fund.
- 11) Revenue directed by PA 80 of 2014 to the Local Community Stabilization Authority to reimburse local units for losses associated with personal property exemptions effectively alters the State tax rate. P.A. 80 does not identify a specific tax rate, but the effective tax rate is determined by the relationship between total collections at a 4% rate and the amounts statutorily directed to the Authority. Those amounts total \$96.1 million in FY 2015-16, \$380.6 million in FY 2016-17 and increase roughly \$30.0 million per year until reaching \$572.6 million in FY 2027-28. After FY 2027-28 the revenue directed to the Authority increases based on a growth rate defined in statute. All revenue directed to the Authority reduces revenue directed to the General Fund.
- 12) As part of the road funding package enacted in 2015, P.A. 179 of 2015 provided that beginning with Fiscal Year 2018-19, after the earmark of revenue to the School Aid Fund, a specified amount of individual income tax revenue would be transferred to the Michigan Transportation Fund (MTF). In FY 2018-19, the MTF earmark is \$150.0 million. In FY 2019-20, the earmark is \$325.0 million, and is \$600.0 million for FY 2020-21 and subsequent fiscal years. P.A. 588 of 2018 increased these amounts in FY 2018-19, to \$264.0 million, and FY 2019-20, to \$468.0 million; as well as added an additional earmark of \$69.0 million per year to the Renew Michigan Fund. As a result, the actual percentage of gross collections deposited in the General Fund, for fiscal years after FY 2017-18, will be less than 76.85%.
- 13) Public Act 4 of 2023 earmarked \$500.0 million per year for FY 2022-23 through FY 2024-25 to the Strategic Outreach and Attraction Reserve Fund, and earmarked, beginning in FY 2022-23, \$50.0 million per year to the Michigan Housing and Community Development Fund and \$50.0 million per year to the Revitalization and Placemaking Fund.

Senate Fiscal Agency

Updated: December 2022

Budget Stabilization Fund

- The Countercyclical Budget and Economic Stabilization Fund (BSF) was established by Public Act 76 of 1977.
- The BSF is a cash reserve to which the State, in years of economic growth, adds revenue, and from which, in years of economic recession, the State withdraws revenue.
- Table 3 presents the recent history of the BSF in terms of actual transfers into and out of the Fund, interest earnings, and year-end balances.

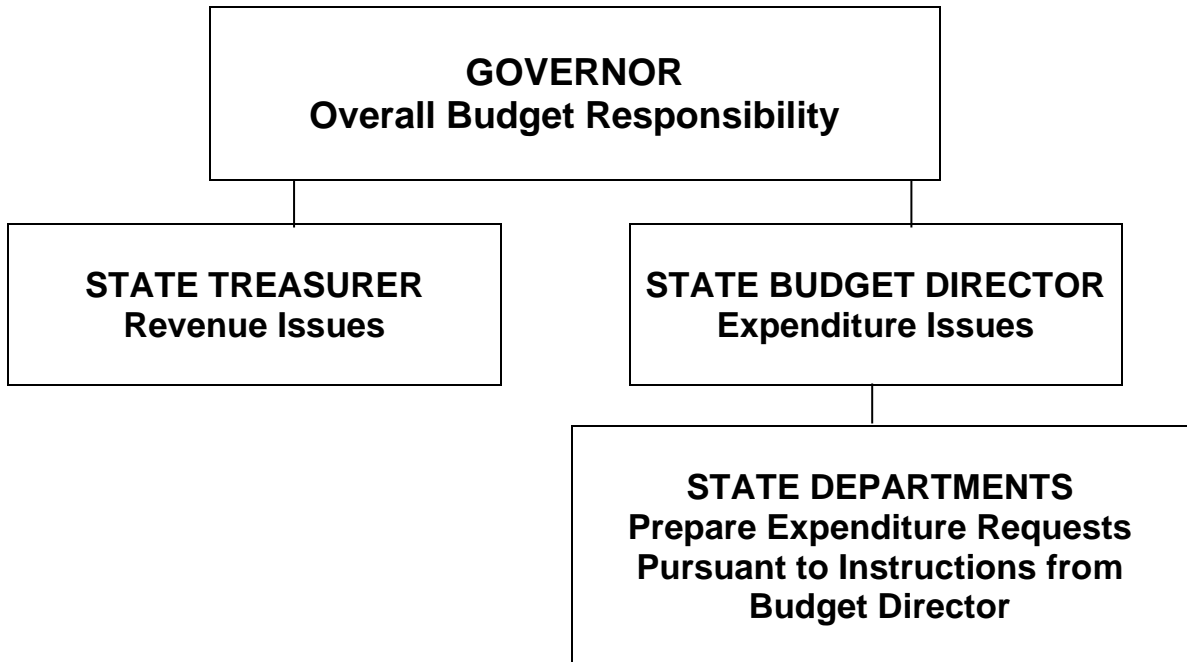
Table 3

BUDGET AND ECONOMIC STABILIZATION FUND TRANSFERS, EARNINGS, AND FUND BALANCE FY 1997-98 TO FY 2023-24 ESTIMATE (millions of dollars)				
Fiscal Year	Pay-In	Interest Earned	Pay-Out	Fund Balance
1997-98	\$0.0	\$60.1	\$212.0	\$1,000.5
1998-99	244.4	51.2	73.7	1,222.5
1999-2000	100.0	73.9	132.0	1,264.4
2000-01	0.0	66.7	337.0	994.2
2001-02	0.0	20.8	869.8	145.1
2002-03	0.0	1.8	147.0	0.0
2003-04	81.3	0.0	0.0	81.3
2004-05	0.0	2.0	81.3	2.0
2005-06	0.0	0.0	0.0	2.0
2006-07	0.0	0.1	0.0	2.1
2007-08	0.0	0.1	0.0	2.2
2008-09	0.0	0.0	0.0	2.2
2009-10	0.0	0.0	0.0	2.2
2010-11	0.0	0.0	0.0	2.2
2011-12	362.7	0.2	0.0	365.1
2012-13	140.0	0.5	0.0	505.6
2013-14	75.0	0.4	194.8	386.2
2014-15	111.5	0.4	0.0	498.1
2015-16	112.5	1.8	0.0	612.4
2016-17	92.5	5.1	0.0	710.0
2017-18	282.5	13.5	0.0	1,006.0
2018-19	117.5	25.1	0.0	1,148.6
2019-20	17.5	13.0	350.0	829.1
2020-21	552.5	0.8	0.0	1,382.4
2021-22	197.5	9.1	0.0	1,588.9
Estimates:				
2022-23	117.5	84.2	0.0	1,790.6
2023-24	117.5	98.5	0.0	2,006.6

The Budget Process

Key Actors in Budget Decision Making Process

Executive Branch



Legislative Branch

HOUSE OF REPRESENTATIVES	SENATE
Speaker of the House	Majority Leader
Chair of Appropriations Committee	Chair of Appropriations Committee
Members of Appropriations Committee	Members of Appropriations Committee
Appropriation Subcommittees	Appropriation Subcommittees
Full Membership of House	Full Membership of Senate
House Fiscal Agency	Senate Fiscal Agency

Key Actors in Budget Decision Making Process

State Departments and Outside Interest Groups

- Education Institutions
- Units of Local Government
- Nonprofit Associations
- Multi-client Lobbyists
- Single Issue Lobbyists
- General Public

Preparation of Executive Budget

State Treasurer (Incoming \$\$\$)

- Revenue Estimates
- Tax Policy
- Cash Management
- Debt Management

Budget Director (Outgoing \$\$\$)

- Issues Budget Directions
- Reviews and Analyzes Agency Requests
- Filters Requests from Outside Groups
- Prepares Final Budget Documents
- Oversees Legislative Budget Process for Governor
- Management of Current Year Budget

Presentation of Executive Budget to the Legislature

- Prescribed by Statute
- Executive Press Releases
- Joint Meeting of the House and Senate Appropriations Committees
 - Governor and Budget Director Presentation
- Documentation
 - Summaries
 - Executive Budget Bills
 - Line Item Detail

Legislative Budget Responsibilities

- Consideration of Executive Budget
- Adoption of Annual Appropriation Bills
- Review of Governor's Line Item Vetoes
- Monitoring and Oversight of Current Year Budget

Budget Time Frame

JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
LEGISLATIVE ACTION					
Governor's State of the State is delivered and budget recommendation is prepared for submission to the Legislature.	Governor's budget is delivered, legislative action begins.	Subcommittees make decisions, Appropriations Committee meets, floor votes take place.			Budget targets are negotiated, generally between the Executive and Legislature. Conference Committees meet.
SENATE FISCAL AGENCY ACTION					
First Consensus Revenue Estimating Conference (CREC) is scheduled. SFA prepares applicable documents, schedules future hearings, and provides background briefings.	SFA presents analysis of Governor's budget. Subcommittee hearings begin.	Decision documents are prepared, SFA works with Subcommittee chairs and members to develop proposals, substitute bills are prepared and analyzed, amendments are drafted. SFA revenue forecast is released. Second CREC is held in May.			SFA provides staff support to Conference negotiations, and prepares and analyzes Conference Reports.

JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
LEGISLATIVE ACTION					
Governor signs appropriation bills and issues vetoes. Veto overrides are considered. Current-year budget adjustments are considered. Fiscal year ends September 30.			New fiscal year begins October 1. Appropriations Committee considers book-closing transfers.		
SENATE FISCAL AGENCY ACTION					
Analysis of initial appropriations legislation is completed. Initial Appropriations Report is distributed. Year-end budgetary adjustments and lapse estimates are completed.			SFA Year-End Appropriations Report is generated. SFA Economic and Revenue Forecast is released. Mid-year budget adjustments (transfers, supplementals, Executive Orders) are analyzed as needed.		

Mandated Budget Requirements and Restrictions State Budget Process Constitutional Requirements

- Budget Submission Date (Sec. 18 of Article V)
- Balanced Budget Requirement (Sec. 31 of Article IV and Sec. 18 of Article V)
- Revenue Limit (Sec. 26 of Article IX)
- Expenditure Limit (Sec. 28 of Article IX)
- State and Local Spending Split (Sec. 30 of Article IX)
- Appropriation Reductions (Sec. 20 of Article V)
- Line Item Veto (Sec. 19 of Article V)
- Limits on State General Obligation Debt (Sec. 15 of Article IX)
- Appropriations for a Local or Private Purpose (Constitution, Section 30, Article IV)
- Appropriation Bills Not Subject to Referendum (Constitution, Section 9, Article II and Section 31, Article IV)

Mandated Budget Requirements and Restrictions State Budget Process Statutory Requirements

Public Act 431 of 1984 provides the basic statutory framework for the State budget process. Some of the major provisions include:

- Role of State Budget Director
- Fiscal Year Period
- Budget Submission Date
- Consensus Revenue Estimating Conference

- Countercyclical Budget and Economic Stabilization Fund
- Operating Funds
- Implementation of Constitutional Requirements

Mandated Budget Requirements and Restrictions Boilerplate Requirements

Intent language contained in appropriation bills is referred to as boilerplate. Boilerplate language is used to accomplish the following objectives:

- Impose Conditions on Appropriations
- Require Reporting
- Impose Specific Spending Criteria

Specific Michigan Budget Practices

Several features of Michigan's budget process that result from historical practices impact on final budget decisions. These include:

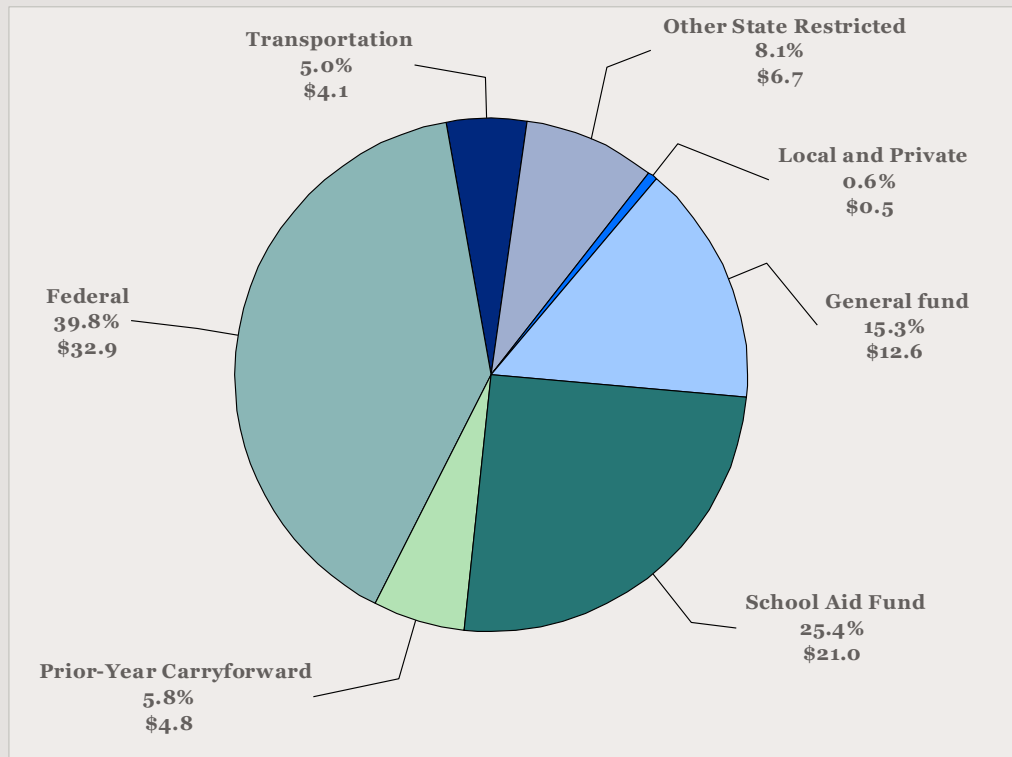
- Strong Executive Branch Influence
- Strong Legislative Appropriations Committees
- Numerous Appropriations Bills/Omnibus Bills
- Incremental Changes in Budget
- Potential for Line Item Veto

The State Budget FY 2023-24

Figure A

Revenue Sources for State Appropriations

FY 2023-24 Estimates (Billions of Dollars)



Total Revenue = \$ 82.6 billion

General Fund and School Aid Fund are
May 2023 Consensus Revenue Estimates

State Budget Terms

Gross Appropriations: Total level of State appropriations from all fund sources

Adjusted Gross Appropriations: Total Gross Appropriations excluding interdepartmental grants and transfers

State Restricted Revenue Appropriations: State taxes or fees that are designated for a specific purpose in the budget by either constitutional or statutory requirements

General Fund/General Purpose (GF/GP) Appropriations: Unrestricted portion of State budget fund sources

State Spending from State Resources Appropriations: Total level of State appropriations excluding Federal, local, and private funding sources; includes only State Restricted and General Fund/General Purpose appropriations

FTE: Full-time equated employee

Boilerplate: Intent language in appropriation bills

Table 4

ADJUSTED GROSS, STATE SPENDING FROM STATE RESOURCES, AND GF/GP INITIAL APPROPRIATIONS FOR FY 2023-24 (billions of dollars)			
Department/Budget Area	Adjusted Gross	State Spending	GF/GP
Health and Human Services	\$35.7	\$9.5	\$6.5
K-12 School Aid	21.5	19.3	0.1
Transportation	6.6	4.4	0.3
Labor and Economic Opportunity	2.9	1.7	1.3
Higher Ed/Community Colleges	2.8	2.8	1.7
Corrections	2.1	2.1	2.0
Subtotal	\$71.6	\$39.8	\$11.9
All Other	8.8	7.2	3.3
Total	\$80.4	\$47.0	\$15.2

Table 5

SUMMARY OF FY 2023-24 APPROPRIATION CHANGES		
	Gross	GF/GP
FY 2022-23 Year-To-Date Appropriation¹⁾	\$86,501,160,500	\$17,479,149,600
Changes for FY 2023-24:		
New Programs.....	\$4,106,152,700	\$2,092,773,800
Program Increases	6,524,444,600	1,456,144,800
Program Eliminations	(11,954,823,800)	(5,486,451,700)
Program Reductions.....	(3,520,154,900)	(228,504,400)
Major Fund Shifts Affecting GF/GP.....	653,500	(127,632,500)
Other Technical Program Transfers/Adjustments.....	144,700	0
Economic Adjustments.....	(1,152,000)	7,860,700
Unclassified Salaries Adjustments (Executive Branch)	435,600	205,000
Total Changes	(\$4,844,299,600)	(\$2,285,604,300)
FY 2023-24 INITIAL APPROPRIATION.....	\$81,656,860,900	\$15,193,545,300

¹⁾ Appropriation as of September 1, 2023

Figure B

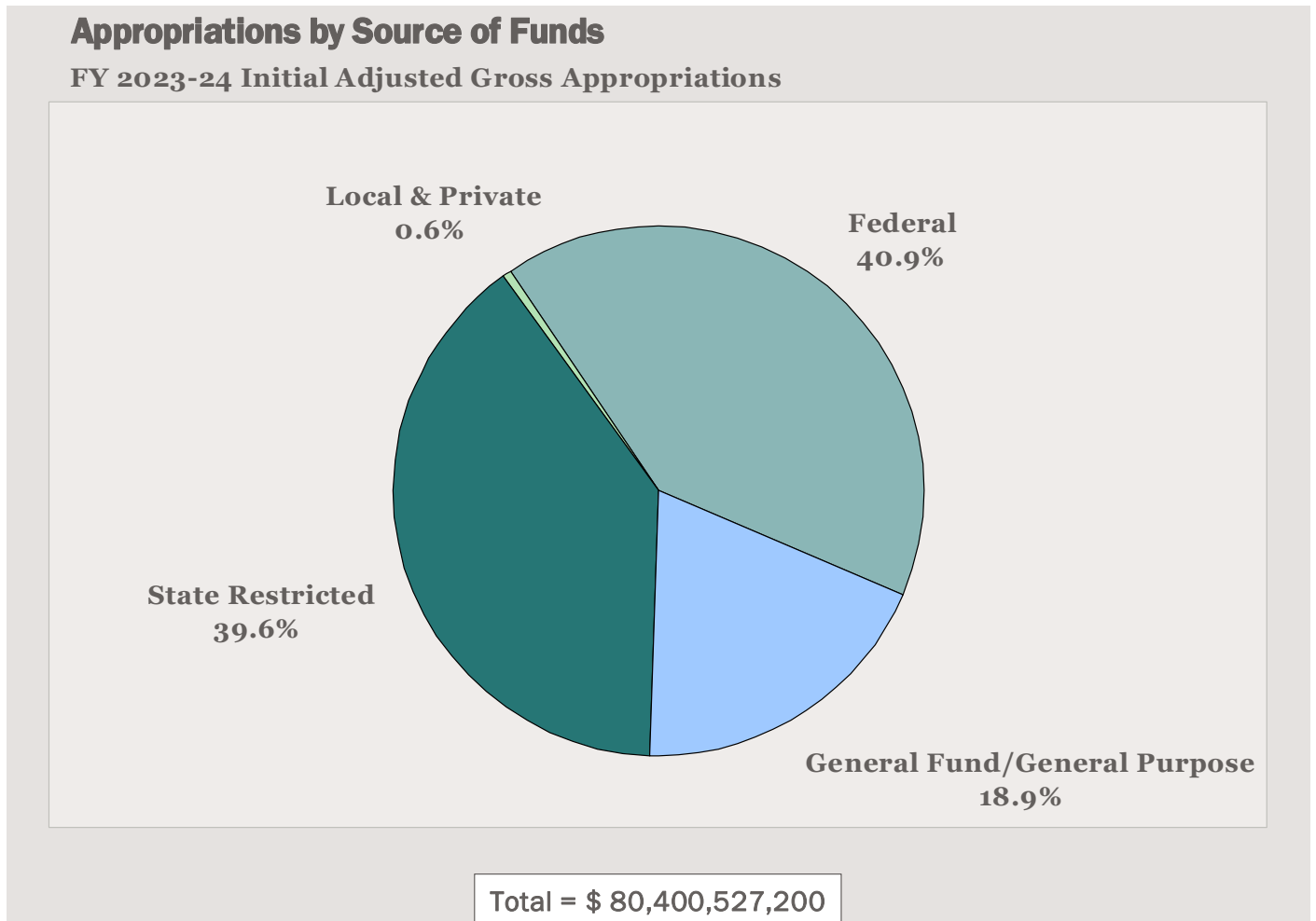


Table 6

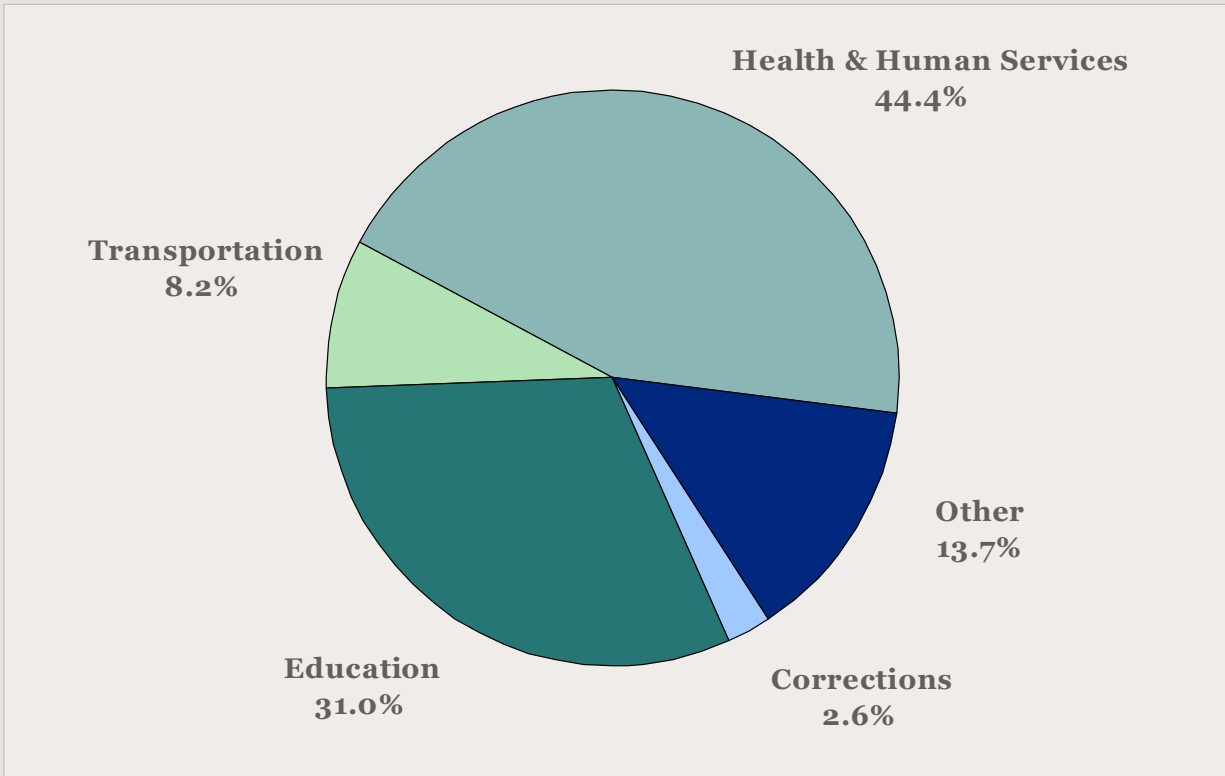
**APPROPRIATIONS BY SOURCE OF FUNDS
FY 2023-24 INITIAL APPROPRIATIONS**

Department/Budget Area	Gross	IDGs	Adjusted Gross	Federal	Local & Private	State Restricted	General Fund/ General Purpose
Agriculture & Rural Development	\$168,612,700	\$327,000	\$168,285,700	\$29,762,700	\$21,300	\$45,719,900	\$92,781,800
Attorney General	142,798,400	36,235,500	106,562,900	10,063,800	0	20,773,100	75,726,000
Capital Outlay	0	0	0	0	0	0	0
Civil Rights	31,710,000	0	31,710,000	2,890,900	18,700	58,500	28,741,900
Community Colleges	544,517,500	0	544,517,500	0	0	544,517,500	0
Corrections	2,086,250,000	0	2,086,250,000	17,143,500	9,805,100	29,805,500	2,029,495,900
Education	647,380,900	0	647,380,900	458,009,100	8,647,300	50,072,000	130,652,500
Environment, Great Lakes, & Energy	1,051,611,900	4,035,100	1,047,576,800	441,297,200	1,360,700	358,966,800	245,952,100
Executive	8,905,400	0	8,905,400	0	0	0	8,905,400
Health & Human Services	35,734,583,000	14,676,900	35,719,906,100	25,806,821,200	342,315,100	3,106,634,400	6,464,135,400
Higher Education	2,291,048,800	0	2,291,048,800	131,026,400	0	482,268,300	1,677,754,100
Insurance & Financial Services	74,147,900	732,100	73,415,800	1,017,100	0	72,398,700	0
Judiciary	355,928,200	1,902,300	354,025,900	6,751,300	1,903,900	95,152,600	250,218,100
Labor & Economic Opportunity	2,867,264,800	0	2,867,264,800	1,183,654,200	23,239,200	358,863,400	1,301,508,000
Legislature	222,094,000	6,921,900	215,172,100	0	445,400	7,585,900	207,140,800
Licensing & Regulatory Affairs	627,940,900	46,897,200	581,043,700	50,004,200	0	259,708,400	271,331,100
Military & Veterans Affairs	248,340,400	101,800	248,238,600	135,035,900	100,000	14,213,400	98,889,300
Natural Resources	572,248,100	202,600	572,045,500	122,923,800	7,289,200	353,778,000	88,054,500
Natural Resources Trust Fund	0	0	0	0	0	0	0
School Aid	21,459,651,300	0	21,459,651,300	2,200,793,500	0	19,170,957,800	87,900,000
State	304,209,500	20,000,000	284,209,500	1,460,000	50,100	269,374,700	13,324,700
State Police	893,341,100	26,244,400	867,096,700	88,805,100	4,939,800	165,787,800	607,564,000
Technology, Management, & Budget	2,056,657,600	1,082,606,600	974,051,000	4,699,000	2,472,100	134,180,400	832,699,500
Transportation	6,626,549,900	4,353,000	6,622,196,900	2,149,121,400	102,573,500	4,082,402,000	288,100,000
Treasury - Debt Service	100,084,100	0	100,084,100	0	0	0	100,084,100
Treasury - Operations	877,625,300	11,097,300	866,528,000	24,921,800	15,071,300	533,948,800	292,586,100
Treasury - Revenue Sharing	1,663,359,200	0	1,663,359,200	0	0	1,663,359,200	0
TOTAL BUDGET AREA APPROPS	\$81,656,860,900	\$1,256,333,700	\$80,400,527,200	\$32,866,202,100	\$520,252,700	\$31,820,527,100	\$15,193,545,300

Figure C

Adjusted Gross Appropriations by Major Category

FY 2023-24 Initial Appropriations



Total = \$ 80,400,527,200

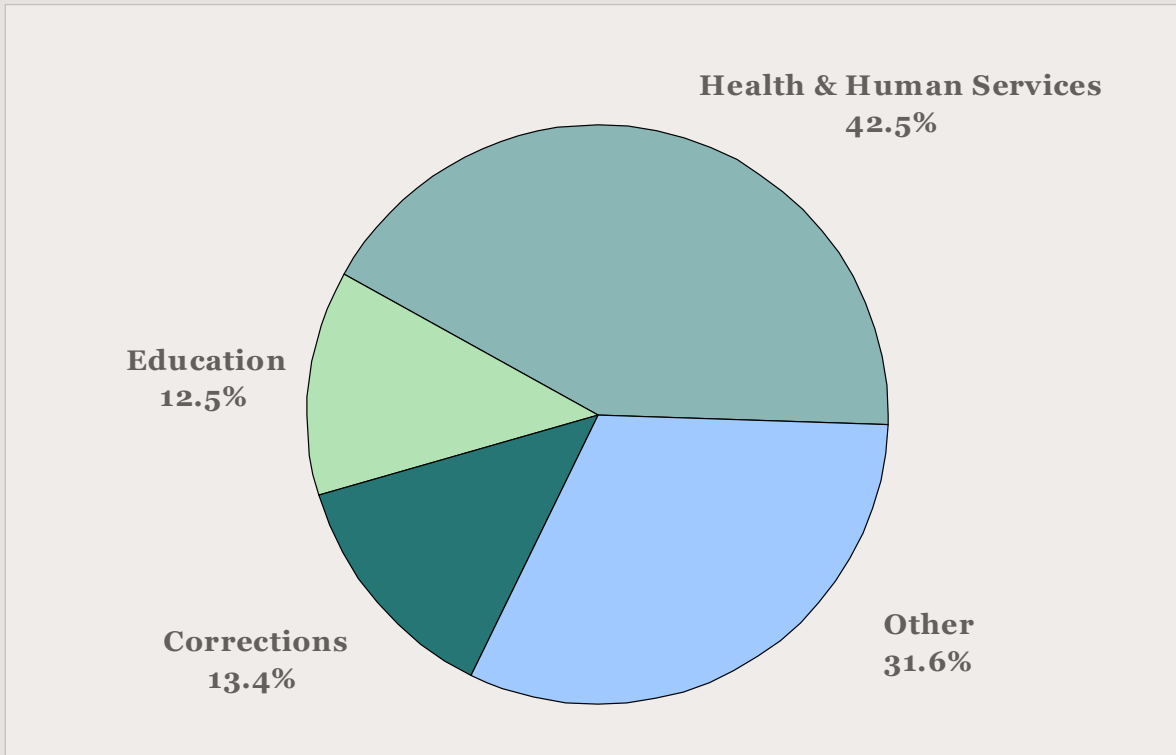
Table 7
ADJUSTED GROSS APPROPRIATIONS
FY 2022-23 VERSUS FY 2023-24

Department/Budget Area	FY 2022-23 Year-to-Date Appropriations¹⁾	FY 2023-24 Initial Appropriations	Dollar Difference	Percent Change
Agriculture & Rural Development	\$197,648,400	\$168,285,700	(\$29,362,700)	(14.9%)
Attorney General	93,603,400	106,562,900	12,959,500	13.8
Capital Outlay	487,400,000	0	(487,400,000)	(100.0)
Civil Rights.....	22,351,600	31,710,000	9,358,400	41.9
Community Colleges	529,758,000	544,517,500	14,759,500	2.8
Corrections	2,125,218,000	2,086,250,000	(38,968,000)	(1.8)
Education.....	442,450,800	647,380,900	204,930,100	46.3
Environment, Great Lakes, & Energy	1,383,361,000	1,047,576,800	(335,784,200)	(24.3)
Executive	8,533,600	8,905,400	371,800	4.4
Health & Human Services	36,113,921,900	35,719,906,100	(394,015,800)	(1.1)
Higher Education	2,219,135,700	2,291,048,800	71,913,100	3.2
Insurance & Financial Services	73,599,000	73,415,800	(183,200)	(0.2)
Judiciary.....	493,303,400	354,025,900	(139,277,500)	(28.2)
Labor & Economic Opportunity	7,275,749,900	2,867,264,800	(4,408,485,100)	(60.6)
Legislature	216,898,100	215,172,100	(1,726,000)	(0.8)
Licensing & Regulatory Affairs	493,808,500	581,043,700	87,235,200	17.7
Military & Veterans Affairs	366,214,200	248,238,600	(117,975,600)	(32.2)
Natural Resources.....	668,462,200	572,045,500	(96,416,700)	(14.4)
Natural Resources Trust Fund	23,306,200	0	(23,306,200)	(100.0)
School Aid.....	20,192,162,400	21,459,651,300	1,267,488,900	6.3
State	246,771,700	284,209,500	37,437,800	15.2
State Police	840,093,400	867,096,700	27,003,300	3.2
Technology, Management, & Budget	872,079,300	974,051,000	101,971,700	11.7
Transportation	6,580,973,800	6,622,196,900	41,223,100	0.6
Treasury - Debt Service.....	100,084,100	100,084,100	0	0.0
Treasury - Operations.....	1,586,304,400	866,528,000	(719,776,400)	(45.4)
Treasury - Revenue Sharing	1,629,053,500	1,663,359,200	34,305,700	2.1
TOTAL BUDGET AREA APPROPRIATIONS.....	\$85,282,246,500	\$80,400,527,200	(\$4,881,719,300)	(5.7%)

¹⁾ Appropriations as of August 1, 2023

Figure D

General Fund/General Purpose
FY 2023-24 Initial Appropriations



Total = \$ 15,193,545,300

Table 8

**GENERAL FUND/GENERAL PURPOSE APPROPRIATIONS
FY 2022-23 VERSUS FY 2023-24**

Department/Budget Area	FY 2022-23 Year-to-Date Appropriations¹⁾	FY 2023-24 Initial Appropriations	Dollar Difference	Percent Change
Agriculture & Rural Development	\$132,989,800	\$92,781,800	(\$40,208,000)	(30.2%)
Attorney General.....	51,429,800	75,726,000	24,296,200	47.2
Capital Outlay	109,000,000	0	(109,000,000)	(100.0)
Civil Rights	19,383,500	28,741,900	9,358,400	48.3
Community Colleges.....	0	0	0	0.0
Corrections.....	1,732,308,300	2,029,495,900	297,187,600	17.2
Education	104,209,600	130,652,500	26,442,900	25.4
Environment, Great Lakes, & Energy	207,364,800	245,952,100	38,587,300	18.6
Executive	8,533,600	8,905,400	371,800	4.4
Health & Human Services.....	6,060,556,700	6,464,135,400	403,578,700	6.7
Higher Education	1,540,221,000	1,677,754,100	137,533,100	8.9
Insurance & Financial Services	0	0	0	0.0
Judiciary.....	372,474,900	250,218,100	(122,256,800)	(32.8)
Labor & Economic Opportunity.....	3,379,902,200	1,301,508,000	(2,078,394,200)	(61.5)
Legislature	209,174,800	207,140,800	(2,034,000)	(1.0)
Licensing & Regulatory Affairs.....	213,822,400	271,331,100	57,508,700	26.9
Military & Veterans Affairs	145,665,000	98,889,300	(46,775,700)	(32.1)
Natural Resources	182,604,000	88,054,500	(94,549,500)	(51.8)
Natural Resources Trust Fund.....	0	0	0	0.0
School Aid.....	124,350,000	87,900,000	(36,450,000)	(29.3)
State.....	12,679,300	13,324,700	645,400	5.1
State Police.....	582,709,200	607,564,000	24,854,800	4.3
Technology, Management, & Budget	717,297,100	832,699,500	115,402,400	16.1
Transportation.....	421,250,000	288,100,000	(133,150,000)	(31.6)
Treasury - Debt Service.....	100,084,100	100,084,100	0	0.0
Treasury - Operations.....	1,051,139,500	292,586,100	(758,553,400)	(72.2)
Treasury - Revenue Sharing.....	0	0	0	0.0
TOTAL BUDGET AREA APPROPRIATIONS.....	\$17,479,149,600	\$15,193,545,300	(\$2,285,604,300)	(13.1%)

¹⁾ Appropriations as of August 1, 2023

Table 9
FULL-TIME EQUATED POSITIONS
FY 2022-23 VERSUS FY 2023-24

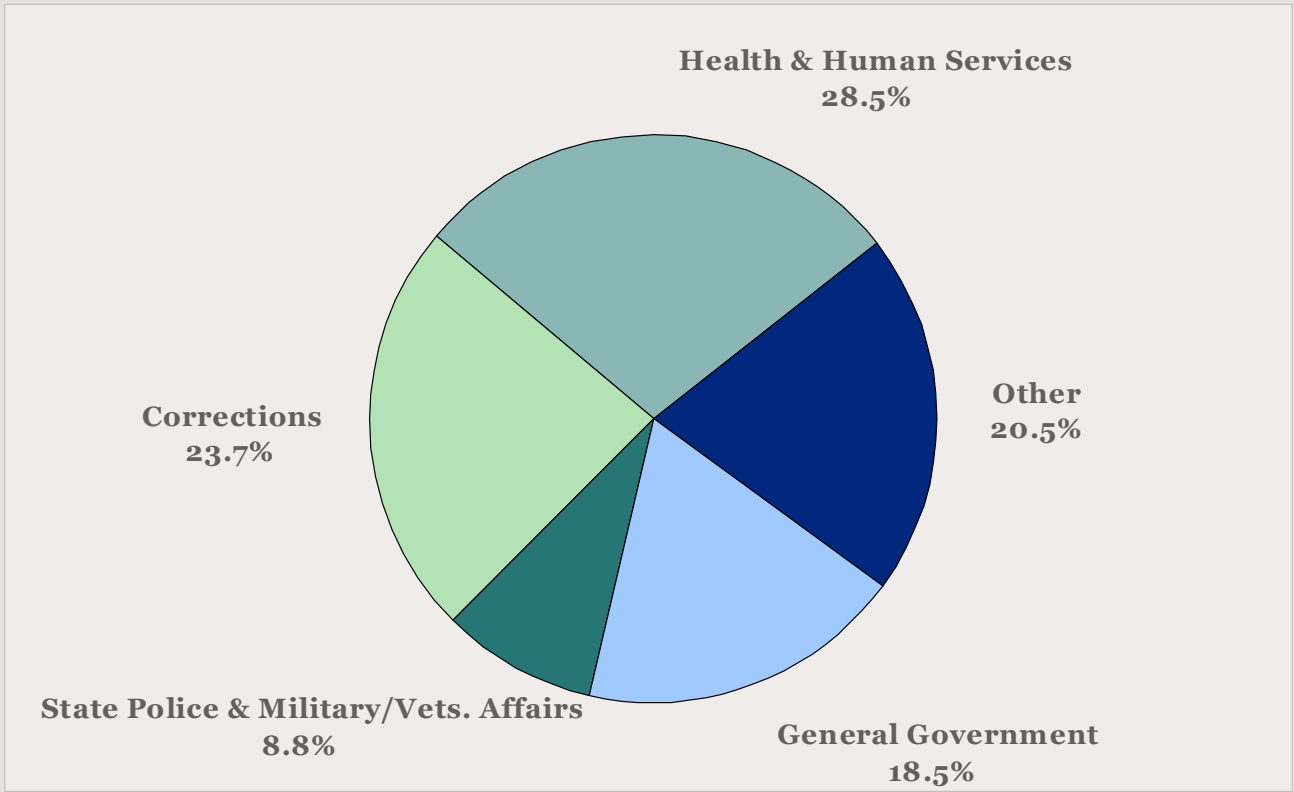
Department/Budget Area	FY 2022-23 Year-to-Date Positions	FY 2023-24 Initial Positions	Position Change	Percent Change
Agriculture & Rural Development	531.0	544.0	13.0	2.4%
Attorney General.....	543.4	605.4	62.0	11.4
Civil Rights	109.0	160.0	51.0	46.8
Corrections.....	13,498.4	13,190.0	(308.4)	(2.3)
Education	621.5	634.5	13.0	2.1
Environment, Great Lakes, & Energy	1,510.0	1,610.0	100.0	6.6
Executive	86.2	86.2	0.0	0.0
Health & Human Services.....	15,686.5	15,855.5	169.0	1.1
Higher Education	0.0	0.0	0.0	0.0
Insurance & Financial Services	384.5	388.5	4.0	1.0
Judiciary.....	543.5	598.0	54.5	10.0
Labor & Economic Opportunity.....	2,579.4	2,614.4	35.0	1.4
Licensing & Regulatory Affairs.....	1,849.9	1,863.9	14.0	0.8
Military & Veterans Affairs	1,054.5	1,051.0	(3.5)	(0.3)
Natural Resources	2,412.8	2,549.3	136.5	5.7
State.....	1,586.0	1,619.0	33.0	2.1
State Police.....	3,750.0	3,829.0	79.0	2.1
Technology, Management, & Budget	3,161.0	3,214.0	53.0	1.7
Transportation.....	3,050.3	3,218.3	168.0	5.5
Treasury - Operations.....	1,972.5	2,003.5	31.0	1.6
TOTAL POSITIONS	54,930.4	55,634.5	704.1	1.3%

Note: Full-Time Equated classified positions include exempt positions in Judiciary.

Figure E

Full-Time Equated Classified Positions

FY 2023-24 Initial Appropriations



Total = 55,634.5

Figure F

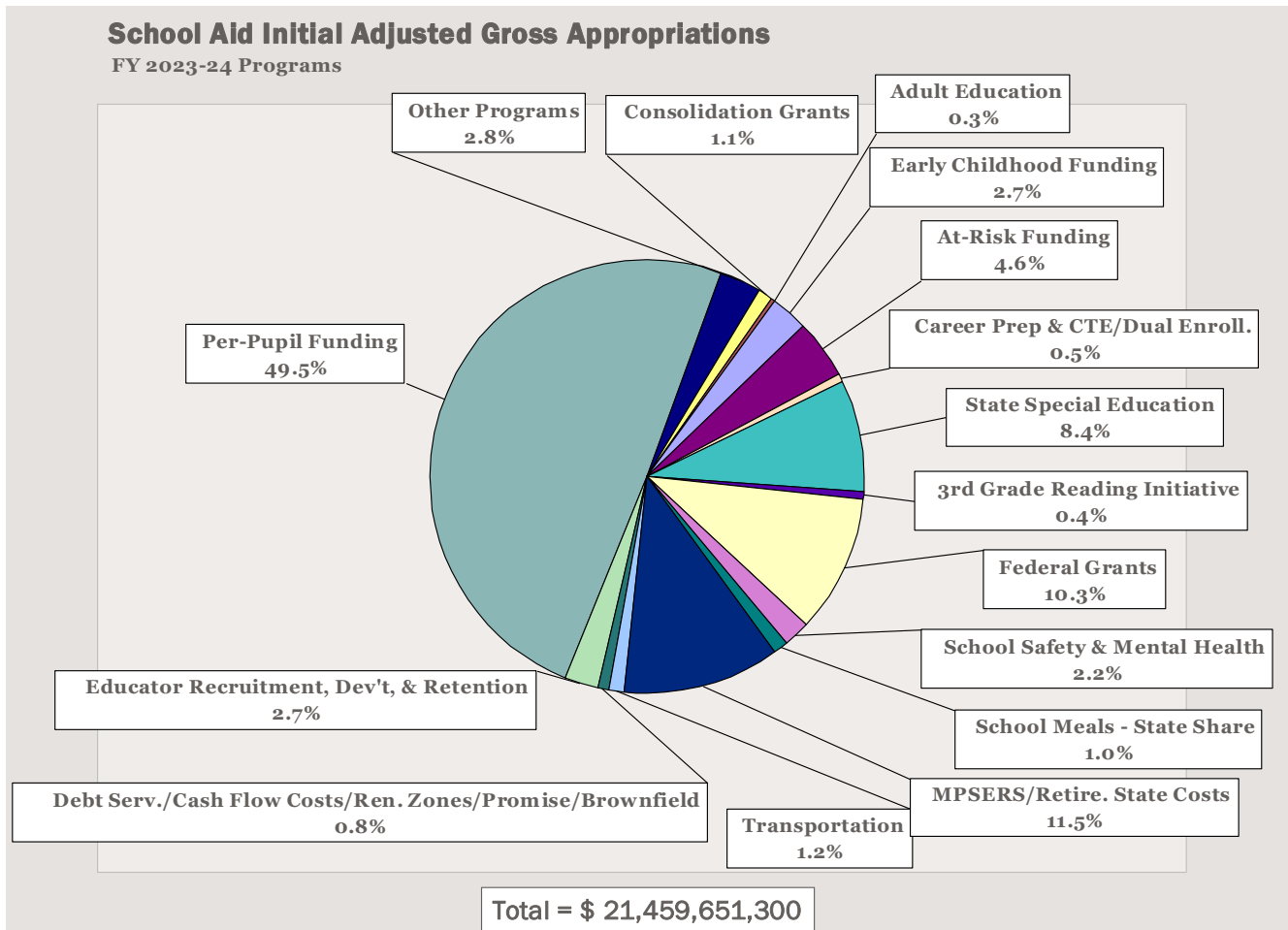
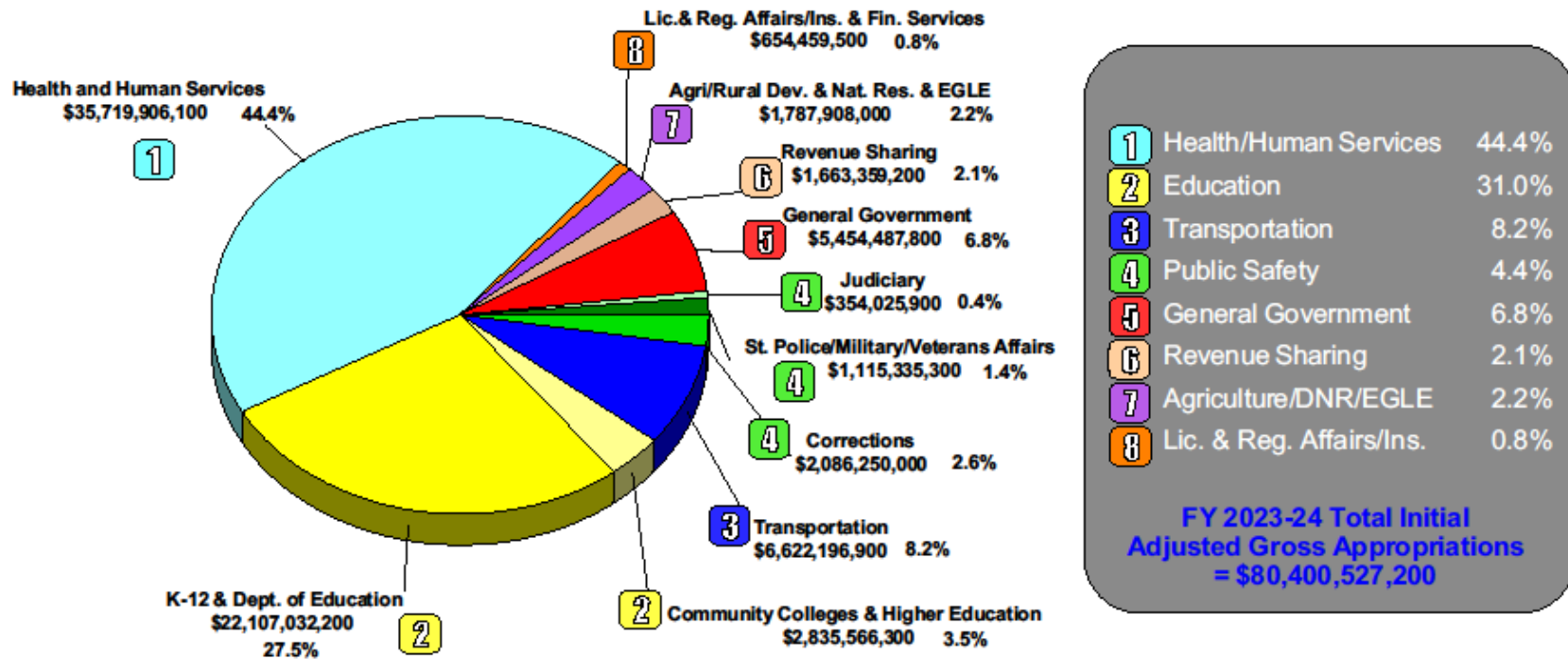


Figure G

Where State of Michigan Tax Dollars Are Spent Fiscal Year 2023-24 Initial Adjusted Gross Appropriations

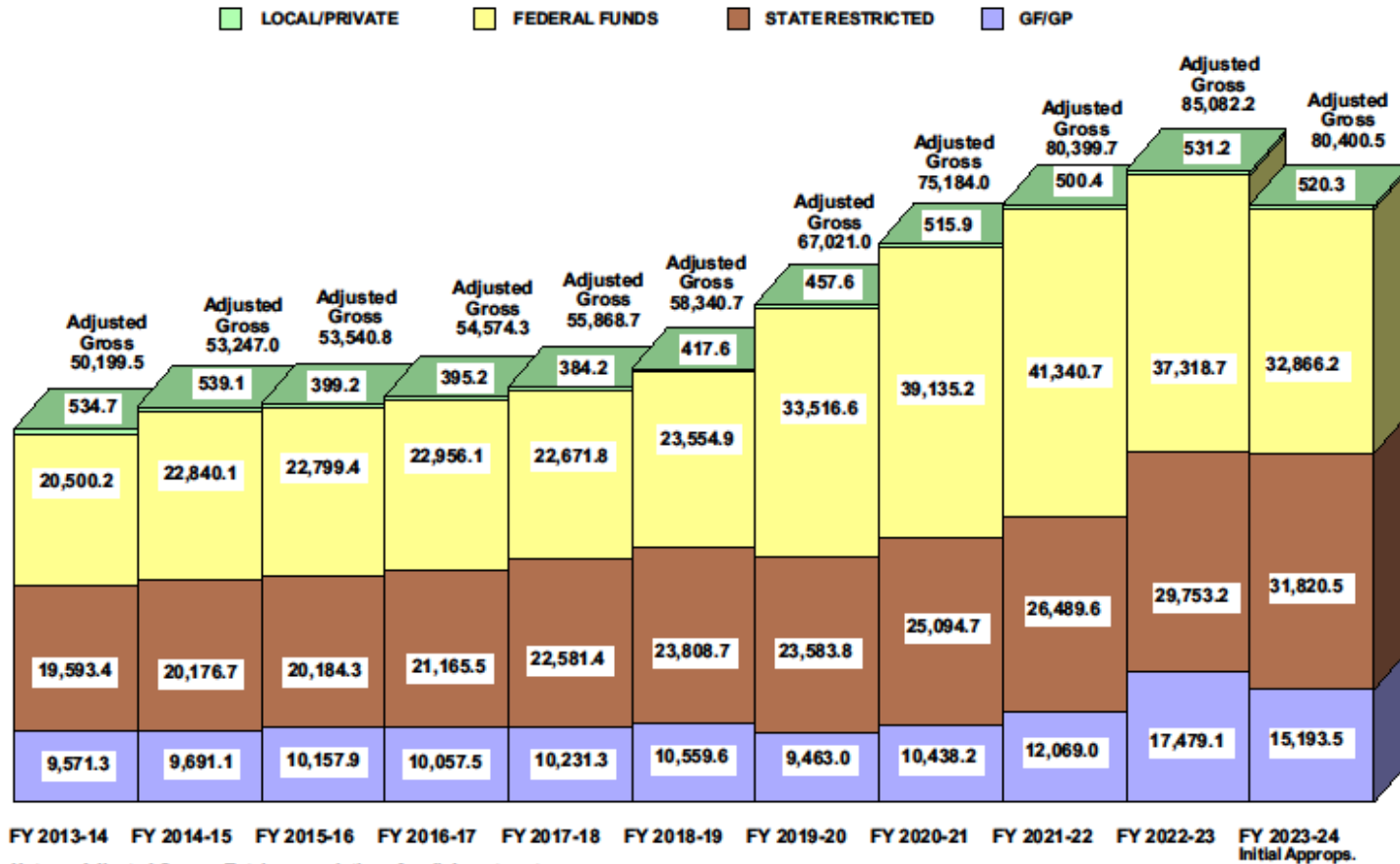


Senate Fiscal Agency - September 27, 2023

Recent State Appropriation History

Figure H

State Of Michigan Appropriations by Fund Source Year-To-Date (Millions of Dollars)



Notes: Adjusted Gross = Total appropriations for all departments.
 State Resources = State restricted + GF/GP appropriations.
 Does not include GF/GP BSF appropriations.

Senate Fiscal Agency, September 7, 2023

Table 10

ADJUSTED GROSS APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	Appropriations	Dollar Change	Percent Change
2005-06	\$41,322.7	\$1,414.2	3.5%
2006-07	41,851.8	529.1	1.3
2007-08	43,616.5	1,764.7	4.2
2008-09	47,942.0	4,325.5	9.9
2009-10	45,656.6	(2,285.3)	(4.8)
2010-11	48,089.6	2,433.0	5.3
2011-12	47,598.1	(491.6)	(1.0)
2012-13	47,758.6	160.6	0.3
2013-14	50,199.5	2,440.9	5.1
2014-15	53,247.0	3,047.5	6.1
2015-16	53,540.8	293.8	0.6
2016-17	54,574.3	1,033.5	1.9
2017-18	55,868.7	1,294.4	2.4
2018-19	58,340.7	2,472.0	4.4
2019-20	67,021.0	8,680.4	14.9
2020-21	75,184.0	8,163.0	12.2
2021-22	80,399.7	5,215.7	6.9
2022-23 (YTD)	85,282.2	4,882.5	6.1
2023-24 (Initial)	80,400.5	(4,881.7)	(5.7)
Change FY 2013-14 to FY 2023-24		\$30,201.0	60.2%
State and Local Gov't Price Deflator 10-Yr % Change			37.6%
Detroit CPI 10-Year Percent Change			29.5%

Note: Does not include Budget Stabilization Fund appropriations.

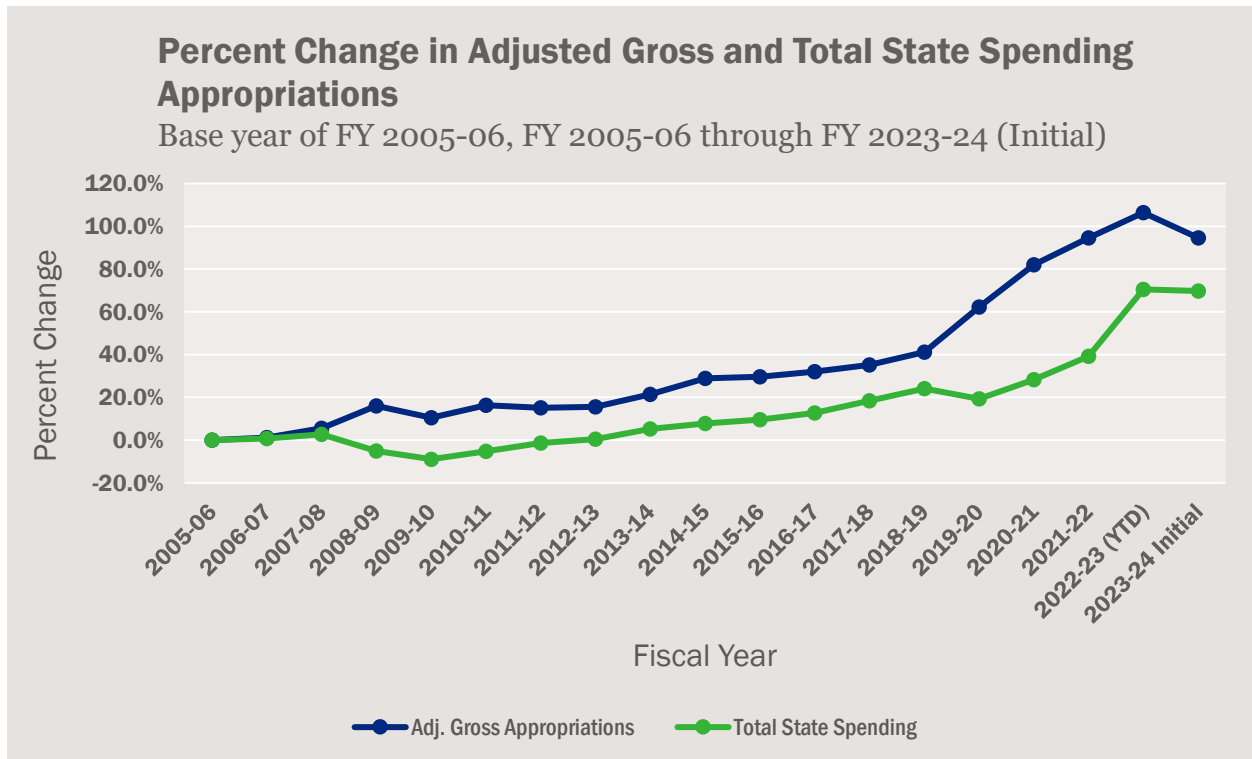


Table 11

STATE SPENDING FROM STATE RESOURCES APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	Appropriations	Dollar Change	Percent Change
2005-06	\$27,704.0	\$1,418.7	5.4%
2006-07	27,928.6	224.6	0.8
2007-08	28,441.3	512.7	1.8
2008-09	26,309.9	(2,131.4)	(7.5)
2009-10	25,239.0	(1,070.8)	(4.1)
2010-11	26,266.7	1,027.7	4.1
2011-12	27,346.9	1,080.3	4.1
2012-13	27,847.1	500.2	1.8
2013-14	29,164.7	1,317.6	4.7
2014-15	29,867.7	703.0	2.4
2015-16	30,342.2	474.4	1.6
2016-17	31,223.0	880.8	2.9
2017-18	32,812.7	1,589.7	5.1
2018-19	34,368.2	1,555.5	4.7
2019-20	33,046.5	(1,321.7)	(3.8)
2020-21	35,532.9	2,486.4	7.5
2021-22	38,558.6	3,025.7	8.5
2022-23 (YTD)	47,432.4	8,873.8	23.0
2023-24 (Initial)	47,014.1	(418.3)	(0.9)
Change FY 2013-14 to FY 2023-24		\$17,849.4	61.2%
State and Local Gov't Price Deflator 10-Yr % Change			37.6%
Detroit CPI 10-Year Percent Change			29.5%

Note: Does not include Budget Stabilization Fund appropriations.

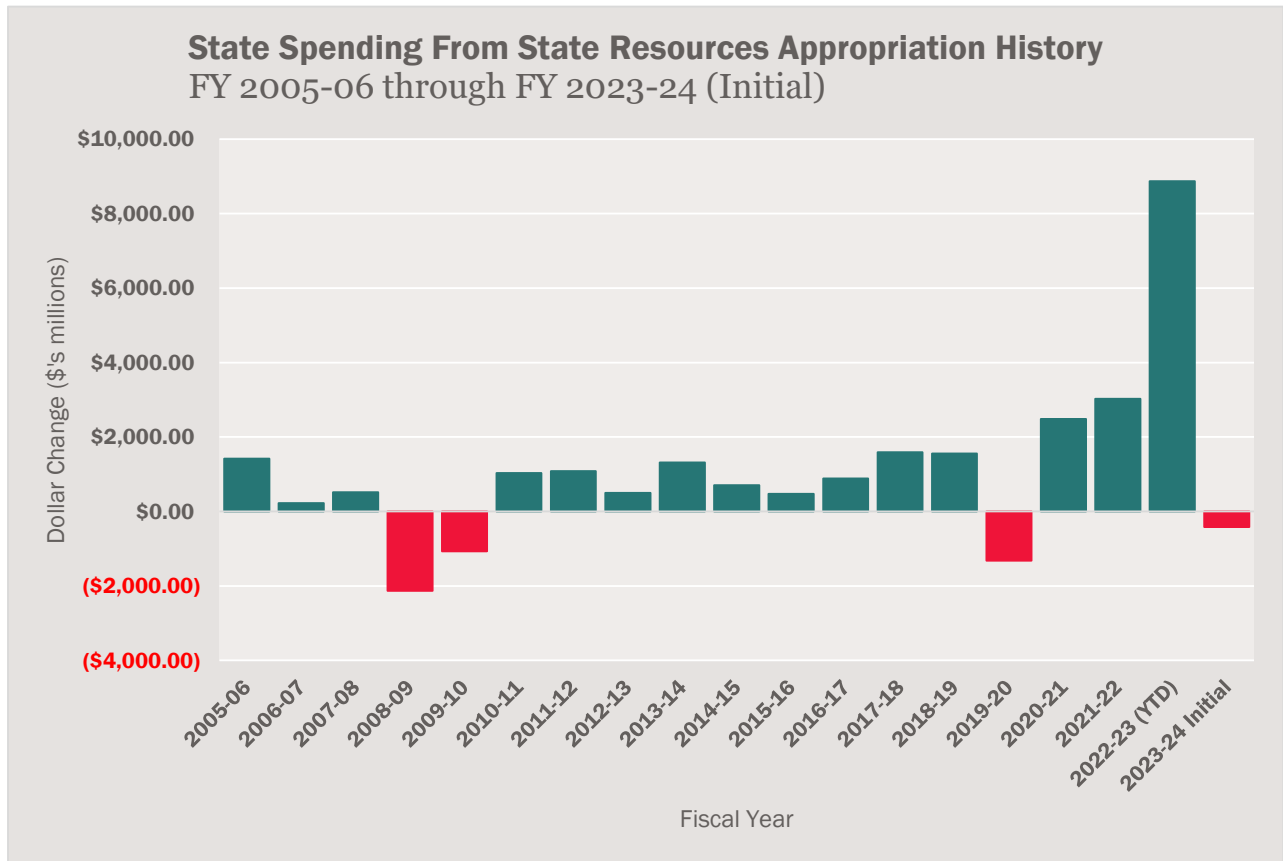


Table 12

GENERAL FUND/GENERAL PURPOSE APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	Appropriations	Dollar Change	Percent Change
2005-06	\$9,106.3	\$403.5	4.6%
2006-07	9,118.7	12.4	0.1
2007-08	9,980.7	862.0	9.5
2008-09	8,568.7	(1,412.0)	(14.1)
2009-10	7,787.4	(781.2)	(9.1)
2010-11	8,424.6	637.2	8.2
2011-12	8,341.1	(83.6)	(1.0)
2012-13	9,024.2	683.2	8.2
2013-14	9,571.3	547.1	6.1
2014-15	9,691.1	119.8	1.3
2015-16	10,157.9	466.8	4.8
2016-17	10,057.5	(100.4)	(1.0)
2017-18	10,231.3	173.8	1.7
2018-19	10,559.6	328.3	3.2
2019-20	9,463.0	(1,096.5)	(10.4)
2020-21	10,438.2	975.2	10.3
2021-22	12,069.0	1,630.8	15.6
2022-23 (YTD)	17,479.1	5,410.1	44.8
2023-24 (Initial)	15,193.5	(2,285.6)	(13.1)
Change FY 2013-14 to FY 2023-24		\$5,622.2	58.7%
State and Local Gov't Price Deflator 10-Yr % Change			37.6%
Detroit CPI 10-Year Percent Change			29.5%

Note: Does not include Budget Stabilization Fund appropriations.

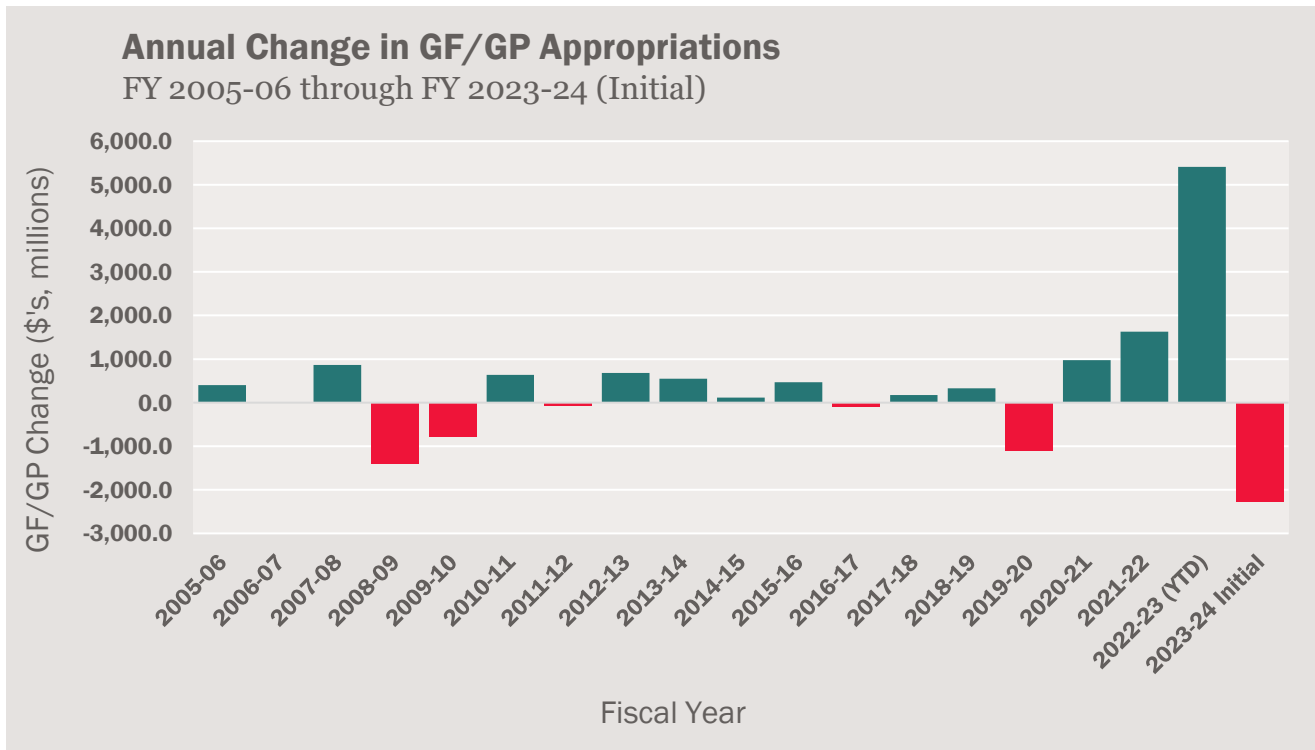


Table 13

**FEDERAL FUNDS APPROPRIATED IN MICHIGAN BUDGET
(millions of dollars)**

Fiscal Year	Federal Funds	Adjusted Gross Appropriations	Federal as Percent of Total Adjusted Gross
2005-06	\$13,179.9	\$41,322.7	31.9%
2006-07	13,436.1	41,851.8	32.1
2007-08	14,669.5	43,616.5	33.6
2008-09	21,124.7	47,941.9	44.1
2009-10	19,940.9	45,656.6	43.7
2010-11	21,314.5	48,089.6	44.3
2011-12	19,730.5	47,598.1	41.5
2012-13	19,372.7	47,758.6	40.6
2013-14	20,500.2	50,199.5	40.8
2014-15	22,840.1	53,247.0	42.9
2015-16	22,799.4	53,540.8	42.6
2016-17	22,956.1	54,574.3	42.1
2017-18	22,671.8	55,868.7	40.6
2018-19	23,554.9	58,340.7	40.4
2019-20	33,516.6	67,021.1	50.0
2020-21	39,135.2	75,184.0	52.1
2021-22	41,340.7	80,399.7	51.4
2022-23 (YTD)	37,318.7	85,282.2	43.8
2023-24 (Initial)	32,866.2	80,400.5	40.9
Change FY 2013-14 to FY 2023-24	60.3%	60.2%	0.1%

Federal Funds Percentage of Adjusted Gross Appropriations

FY 2005-06 through FY 2023-24 (Initial)

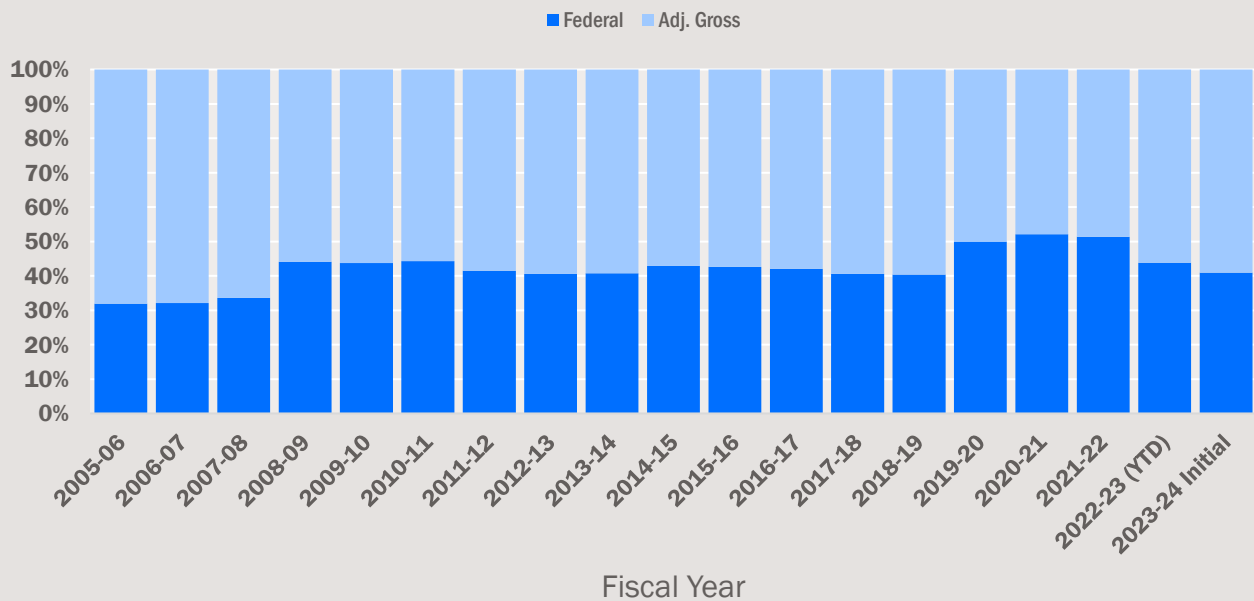


Table 14

APPROPRIATED FULL-TIME EQUATED CLASSIFIED POSITIONS (FTEs) IN MICHIGAN STATE BUDGET			
Fiscal Year	FTEs	Change	Percent Change
2005-06	56,436.4	(591.9)	(1.0%)
2006-07	56,760.3	323.9	0.6
2007-08	57,041.7	281.4	0.5
2008-09	56,491.1	(550.6)	(1.0)
2009-10	55,597.2	(893.9)	(1.6)
2010-11	56,089.3	492.1	0.9
2011-12	54,795.5	(1,293.8)	(2.3)
2012-13	53,583.5	(1,212.0)	(2.2)
2013-14	52,797.5	(786.0)	(1.5)
2014-15	52,853.5	56.0	0.1
2015-16	52,702.9	(150.6)	(0.3)
2016-17	52,756.0	53.1	0.1
2017-18	53,010.5	254.5	0.5
2018-19	53,789.0	778.5	1.5
2019-20	53,940.6	151.6	0.3
2020-21	54,178.6	238.0	0.4
2021-22	54,377.0	198.4	0.4
2022-23 (YTD)	54,930.4	553.4	1.0
2023-24 (Initial)	55,634.5	704.1	1.3
Change FY 2013-14 to FY 2023-24		2,837.0	5.4%
State and Local Gov't Price Deflator 10-Yr % Change			37.6%
Detroit CPI 10-Year Percent Change			29.5%
Note: Includes exempt positions in Judiciary.			

Table 15

SCHOOL AID K-12 APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	State-Funded K-12 Appropriations	Dollar Change	Percent Change
2004-05	\$11,113.5	\$54.2	0.5%
2005-06	11,308.0	194.5	1.8
2006-07	11,597.0	288.9	2.6
2007-08	11,421.8	(175.2)	(1.5)
2008-09	11,097.8	(324.0)	(2.8)
2009-10	10,675.1	(422.7)	(3.8)
2010-11	10,803.4	128.3	1.2
2011-12	11,088.9	285.5	2.6
2012-13	11,211.0	122.1	1.1
2013-14	11,506.1	295.1	2.6
2014-15	11,865.8	359.7	3.1
2015-16	11,960.5	94.7	0.8
2016-17	12,323.2	362.7	3.0
2017-18	12,955.7	632.5	5.1
2018-19	13,065.3	109.6	0.8
2019-20	13,051.6	(13.7)	(0.1)
2020-21	13,850.1	798.5	6.1
2021-22	14,681.1	831.0	6.0
2022-23 (YTD)	17,632.2	2,951.1	20.1
2023-24 (Initial)	19,258.9	1,626.7	9.2
Change FY 2013-14 to FY 2023-24		\$7,752.8	67.4%
State and Local Gov't Price Deflator 10-Yr % Change			37.6%
Detroit CPI 10-Year Percent Change			29.5%

Table 16

PUPIL MEMBERSHIP HISTORY FY 1994-95 to FY 2024-25				
Blend Calculation	Fiscal Year	Local Districts	Charter Schools	Total
50/50	1994-95	1,593,306	0	1,593,306
50/50	1995-96	1,610,130	4,790	1,614,920
50/50	1996-97	1,634,074	11,520	1,645,594
60/40	1997-98	1,651,011	19,202	1,670,213
60/40	1998-99	1,656,186	31,109	1,687,295
75/25	1999-2000	1,651,300	45,290	1,696,590
80/20	2000-01	1,649,085	55,072	1,704,157
80/20	2001-02	1,647,459	62,113	1,709,572
80/20	2002-03	1,647,531	67,336	1,714,867
80/20	2003-04	1,640,929	73,473	1,714,402
75/25	2004-05	1,626,289	81,491	1,707,780
75/25	2005-06	1,607,880	89,654	1,697,534
75/25	2006-07	1,584,435	96,627	1,681,062
75/25	2007-08	1,553,568	98,987	1,652,555
75/25	2008-09	1,517,714	102,030	1,619,744
75/25	2009-10	1,487,297	108,425	1,595,722
75/25	2010-11	1,457,160	112,276	1,569,436
90/10	2011-12	1,432,200	119,900	1,552,100
90/10	2012-13	1,405,599	130,390	1,535,989
90/10 CY	2013-14	1,374,800	147,828	1,522,628
90/10 CY	2014-15	1,356,640	151,368	1,508,008
90/10	2015-16	1,344,369	151,611	1,495,980
90/10	2016-17	1,338,231	152,933	1,491,164
90/10	2017-18	1,336,720	145,011	1,481,731
90/10	2018-19	1,323,703	145,318	1,469,021
90/10	2019-20	1,313,665	146,862	1,460,527
Superblend*	2020-21	1,301,200	148,300	1,449,500
90/10	2021-22	1,254,900	150,183	1,405,083
90/10	2022-23 Est.	1,248,700	150,400	1,399,100
90/10	2023-24 Est.	1,243,100	150,500	1,393,600
90/10	2024-25 Est.	1,237,500	151,000	1,388,500

*Superblend is 75% weight on FY 2019-20 blend plus 25% weight on what a 'normal 90/10' blend would have been for FY 2020-21.

Table 17

STATE SPENDING PER PUPIL HISTORY			
Fiscal Year	State-Funded Approps. (millions of dollars)	Pupils (millions)	Appropriations Per Pupil
2005-06	\$11,308.1	1.6975	\$6,661
2006-07	11,597.0	1.6811	6,898
2007-08	11,421.8	1.6526	6,911
2008-09	11,097.8	1.6197	6,851
2009-10	10,675.1	1.5957	6,690
2010-11	10,803.4	1.5694	6,884
2011-12	11,088.9	1.5521	7,144
2012-13	11,211.0	1.5360	7,299
2013-14	11,506.1	1.5226	7,557
2014-15	11,865.8	1.5080	7,869
2015-16	11,960.5	1.4960	7,995
2016-17	12,323.2	1.4912	8,264
2017-18	12,955.7	1.4817	8,744
2018-19	13,065.3	1.4690	8,894
2019-20	13,051.6	1.4605	8,936
2020-21	13,850.1	1.4495	9,555
2021-22	14,681.1	1.4051	10,448
2022-23 (YTD)	17,632.2	1.3991	12,603
2023-24 (Initial)	19,258.9	1.3936	13,819.5

Table 18

K-12 SCHOOLS MINIMUM FOUNDATION ALLOWANCE HISTORY			
Fiscal Year	Enacted Per Pupil	After Reductions	Percent Change
2004-05	\$6,700	\$6,700	1.1%
2005-06	6,875	6,875	2.6
2006-07	7,108	7,108	3.4
2007-08	7,204	7,204	1.4
2008-09	7,316	7,316	1.6
2009-10	7,316	7,151	(2.3)
2010-11	7,316	7,146	0.0
2011-12	6,846	6,846	(4.2)
2012-13	6,966	6,966	1.8
2013-14	7,076	7,076	1.6
2014-15	7,251	7,251	2.5
2015-16	7,391	7,391	1.9
2016-17	7,511	7,511	1.6
2017-18	7,631	7,631	1.6
2018-19	7,871	7,871	3.1
2019-20	8,111	7,936	0.8
2020-21	8,111	8,111	2.2
2021-22	8,700	8,700	7.3
2022-23 (YTD)	9,150	9,150	5.2
2023-24 (YTD)	9,608	9,608	5.0
10-Year Change	\$2,532	\$2,532	
10-Year % Change	35.8%	35.8%	
State and Local Gov't Price Deflator 10-Yr % Change		37.6%	
Detroit CPI 10-Year % Change		29.5%	

Table 19

STATE SPENDING FROM STATE RESOURCES APPROPRIATIONS TOTAL COMPARED IN SELECTED BUDGET AREAS (millions of dollars)				
Budget Area	FY 2012-13	FY 2022-23	Dollar Difference	Percent Change
	Year-to-Date Appropriations	Year-to-Date Appropriations		
Health and Human Services	\$6,052.3	\$9,375.0	\$3,322.7	54.9%
Corrections	2,008.2	2,109.9	101.7	5.1
K-12 School Aid	11,211.0	17,090.7	5,879.7	52.4
Community Colleges	306.6	448.6	142.0	46.3
Higher Education	1,302.2	1,888.1	585.9	45.0
Labor and Economic Opportunity	317.6	2,573.8	2,256.2	710.4
Revenue Sharing-Constitutional	722.2	1,036.6	314.4	43.5
Revenue Sharing-Nonconstitutional	370.6	528.0	157.4	42.5
Transportation	2,194.3	3,971.3	1,777.0	81.0
All Other Programs	3,362.1	6,083.0	2,720.9	81.0
Total State Spending	\$27,847.1	\$45,107.5	\$17,260.4	62.0%
Addendum:				
Medicaid Caseload	1,916,187	3,138,807	1,222,620	63.8%
Prison Population	43,704	32,253	(11,451)	(26.2)
K-12 Pupil Count	1,535,989	1,398,900	(137,089)	(8.9)
University Students	263,817	247,444	(16,373)	(6.2)
Community College Students	154,118	102,319	(51,799)	(33.6)
Michigan Personal Income (millions)	\$394,325.0	\$593,295.3	\$198,970.3	50.5%
Detroit Consumer Price Index	219.1	274.0	--	25.1%
NOTES: Revenue Sharing: Constitutional number is the May 2022 Consensus Revenue Estimating Conference (CREC) estimate. Medicaid Caseload: Number for FY 2022-23 is based on eligibility reports through the second week of November 2022 and includes the estimated 1,034,649 individuals who are eligible under the expansion of Medicaid. Caseload redeterminations have been suspended for all fiscal year quarters in which Enhanced FMAP has been accepted by the State due to the COVID-19 pandemic. Prison Population: These are the most recent year-end numbers published by the Department of Corrections for calendar year 2013 and the most recent weekly update (Feb 11, 2022) for 2023, respectively. K-12 Pupils: FY 2022-23 pupil count is the May 2022 CREC estimate. Community College and University Students: Numbers in FY 2022-23 column reflect the most recent data available, which are FY 2020-21 fiscal-year-equated-students as reported in the Michigan Community College Data Inventory Report and the Higher Education Institutional Data Inventory (HEIDI). Michigan Personal Income and Detroit CPI: Numbers are fiscal year averages; FY 2022-23 numbers are May 2022 CREC estimates.				

Table 20

STATE APPROPRIATIONS FROM ALL SOURCES: HOW MUCH IS DISCRETIONARY? (actual dollars)	
FY 2023-24 Initial Adjusted Gross Appropriation	\$80,400,527,200
<u>Constitutional/Statutory Earmarking Requirements:</u>	
School Aid Fund - K-12, CCs, HE (27% Constitutional)	(\$20,197,643,600)
Transportation (87% Constitutional).....	(4,082,402,000)
Regulatory Restricted Revenue (Statutory)	(1,525,598,200)
Constitutional Revenue Sharing.....	(1,100,663,100)
Federal Funding Requirement	(\$32,866,202,100)
Local and Private Revenue	(\$520,252,700)
Debt Service Payments (GF/GP)	(\$383,554,700)
Capital Outlay.....	\$0
Caseload/Inmate Driven.....	(\$11,630,071,200)
Estimated Balance for Discretionary Spending.....	\$8,094,139,600
<u>Estimated Balance for Discretionary Spending Includes:</u>	
GF/GP Funding for Higher Education	\$1,677,754,100
Nonconstitutional State Revenue Sharing Funding	562,696,100
State Restricted and GF/GP Funding for State Police (ongoing)	760,961,500
Medicaid Programs-includes GME and MIChoice waiver.....	425,000,000
Non-Medicaid Programs-includes CMH, Local Public Health, Aging	360,000,000
GF/GP Funding for K-12 School Aid (ongoing).....	49,750,000
GF/GP Funding for Judiciary (ongoing)	244,718,100
State Restricted and GF/GP Funding for Department of State (ongoing)	282,599,400
GF/GP One-Time Funding for Labor and Economic Opportunity	1,018,330,000
GF/GP One-Time Funding for EGLE, DHHS, DTMB, MDOT	1,053,832,900
GF/GP One-Time Funding Across Other Departments	363,794,500
State Restricted Revenue for Various State Departments	772,621,700
Other GF/GP Funding for: Agriculture; Attorney General; Civil Rights; Education; DEQ; Executive; Insurance & Financial Services; Legislature; Licensing & Regulatory Affairs; Military & Veterans Affairs; DNR; LEO ongoing; Technology, Management, & Budget; Transportation; and Treasury ongoing.....	\$522,081,300
Total Estimated "Discretionary" Appropriations.....	\$8,094,139,600