

STATE BUDGET OVERVIEW



**Kathryn R. Summers, Director
SENATE FISCAL AGENCY**

**December 2025
<https://sfa.senate.michigan.gov>**

Table 1

MICHIGAN'S MAJOR TAXES: REVENUE ESTIMATES, TAX RATES, AND YIELDS FOR FY 2025-26 & FY 2026-27
(dollars in millions)

Tax	Revenue Estimates (a)		Current Tax Rate	Examples of Revenue Impact Due To Change in Rate (i)			History of Tax Rate Changes:
	FY 2025-26 Net Revenue	FY 2026-27 Net Revenue		Rate Change	FY '26 Rev Change Eff. 1/1/26	FY '27 Rev Change Eff. 1/1/26	
Individual Income Tax: Gross Collections Refunds Net Income Tax	\$17,678.5 -4,038.9 \$13,639.6	\$18,053.7 -4,175.0 \$13,878.7	4.25%	0.1%	\$254.1	\$380.9	1967: 2.6% 1971: 3.9% 2004: 3.9% 7/1 1975: 4.6% 1982: 5.6% 4/1 1982: 4.6% 10/1 1983: 6.35% 2007: 4.35% 10/1 1984: 5.35% 9/1 1986: 4.6% 2012: 4.25% 10/1 1994: 4.4% 5/1 2000: 4.2% 2023: 4.05% 2002: 4.1% 2003: 4.0% 2024: 4.25%
Sales Tax (b)	\$10,360.0	\$10,375.0	6.0%	1% of: (b) first 4% of 6% last 2% of 6%	\$1,317.6 1,249.8	\$1,759.5 1,668.5	1933: 3.0% 1960: 4.0% 1994: 6.0% 5/1
Use Tax (c)	\$2,800.0	\$2,880.0	6.0%	1.0%	\$350.0	\$480.0	1937: 3.0% 1960: 4.0% 1994: 6.0% 5/1
Corporate Income Tax	\$2,078.0	\$2,106.0	6.0%	1.0%	\$259.8	\$351.0	Rate has not changed.
Tobacco Tax Cigarettes Other Tobacco Products	\$611.0 \$508.0 \$103.0	\$594.0 \$490.0 \$104.0	\$2.00/pack 32% whole-sale price	\$0.10/pack 2.0%	\$18.7 \$4.8	\$24.0 \$6.4	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 Tax (d)	\$85.1	\$86.4	4.0%	1.0%	\$15.9	\$21.5	1959: Liquor excise tax established - 4.0% 1962: Liquor specific tax established - 4.0% 1972: Liquor specific tax established - 1.85%, repealed 10/1/2012 1985: Liquor specific tax established - 4.0%
Beer Tax (e)	\$34.4	\$35.2	\$6.30/barrel (e)	\$1/barrel (e)	\$4.1	\$5.6	1933: \$1.25/barrel 1959: \$2.50/barrel 1962: \$6.61/barrel 1966: \$6.30/barrel
Wine Tax (f)	\$8.6	\$8.8	(f)	\$0.01/liter	\$0.5	\$0.6	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 Tax (g)	\$106.0	\$107.3	8.1%	1.0%	\$9.8	\$13.2	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	\$460.0	\$475.0	0.75%	0.25%	\$115.0	\$158.3	Rate has not changed.
State Education Property Tax	\$3,005.0	\$3,100.0	6 mills	1 mill	\$500.8	\$516.7	1994: 6 mills 2003: 5 mills (one-year reduction only) 2004: 6 mills
Gasoline Tax (h)	\$1,303.0	\$1,341.0	\$0.272/gal.	\$0.01/gal.	\$31.5	\$42.2	1983: 13 cents/gal. 2022: 27.2 cents/gal. 1984: 15 cents/gal. 2023: 28.6 cents/gal. 1997: 19 cents/gal. 2024: 30.0 cents/gal. 2017: 26.3 cents/gal. 2025: 31.0 cents/gal.

- (a) Consensus Revenue Estimates, January 16, 2026, except Gasoline Tax (February 5, 2025).
- (b) 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 2 percentage points of the 6% sales tax rate are not assessed on residential utilities.
- (c) Combined State and local revenue, and therefore includes 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.
- (d) 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.
- (e) 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.
- (f) 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.
- (g) Includes only the regular casino gaming tax and excludes the taxes on internet wagering, sports betting and fantasy games.
- (h) Tax rate is adjusted each year for inflation (maximum increase 5%). Estimates assume Consensus inflation rate to determine the adjustment to current tax rate.
- (i) Senate Fiscal Agency estimate.

OTHER TAX ITEMS:	FY 2025-26	FY 2026-27
Income Tax Personal Ex. Level (Tax Year)	\$5,900	\$6,100
Cost per \$100 change	\$30.0	\$30.0
Property Tax Credit Max. Credit (Tax Year)	\$1,900	\$2,000
Cost per \$100 change	\$11.8	\$11.8

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)	74.9% 12)	24.7% 2)	0.0% 12)						0.4% 12)	100.0%
Refunds	Statutory	100.0%									100.0%
Net Personal Income Tax		67.5%	32.0%							0.5%	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	69.3% 11)	0.0%							30.8% 11)	100.0%
2% rate:	Constitutional	0.0%	100.0%							0.0%	100.0%
Total 6% Use Tax rate:		45.9%	33.7%							20.4%	100.0%
Specific & Excise Taxes:											
Beer & Wine	Statutory	100.0%									100.0%
Liquor											
4% excise tax	Statutory		100.0%								100.0%
4% specific tax	Statutory	80.4%								19.6% 14)	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%
Marihuana Excise Tax	Statutory		35.0%	35.0%						30.0%	100.0%
Marihuana Wholesale Tax	Statutory									100.0% 16)	100.0%
Business Privilege Taxes:											
Single Business	Statutory	100.0%									100.0%
Michigan Business Tax	Statutory	100.0%									100.0%
Corporate Income Tax	Statutory	64.5% 13)								35.5% 13)	100.0%
Insurance Retailatory	Statutory	100.0%									100.0%
Casino Gaming Tax 9)	Statutory	0.0%	100.0%							0.0%	100.0%
Online Gaming Tax	Statutory		65.0%							35.0% 15)	100.0%
Oil & Gas Severance	Statutory	100.0%									100.0%
Property Taxes:											
State Education Property	Statutory		100.0%								100.0%
Real Estate Transfer	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%

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 equaled 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.
 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). The MTF earmark was \$150.0 million in FY 2018-19, \$325 million in FY 2019-20, and \$600.0 million for FY 2020-21 and subsequent fiscal years. Public Act 588 of 2018 increased the FY 2018-19 MTF earmark to \$264.0 million and the FY 2019-20 earmark to \$468.0 million; and added an additional earmark of \$69.0 million per year to the Renew Michigan Fund. Beginning in FY 2025-26, P.A. 24 of 2025 ended the MTF earmark. 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 (SOAR) 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. Public Act 24 of 2025 removed the FY 2024-25 SOAR earmark, added a \$250.0 million earmark to the Healthy Michigan Fund for FY 2024-25 only, and created a new earmark to the Neighborhood Road Fund of \$688.0 million in FY 2025-26 and increasing \$88.0 million per year until reaching \$1.04 billion in FY 2029-30 and later.
 14) Starting FY 2022-23, Public Act 190 of 2022 redirected \$15.0 million, adjusted each year for inflation, of liquor tax revenue from the General Fund to the Secondary Road Patrol Fund.
 15) Thirty percent of online gaming revenue is directed to the city in which an internet gaming operator licensee's casino is located. After allocations for administrative costs, 5% is directed to the Agricultural Equine Industry Development Fund. The remainder is deposited into the Internet Gaming Fund, which after fixed distributions to the Compulsive Gaming Prevention Fund and the First Responder Presumed Coverage Fund and for selected administrative expenses, is deposited into the School Aid Fund.
 16) Revenue is split between the Comprehensive Road Funding Fund and the Neighborhood Road Fund.

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.

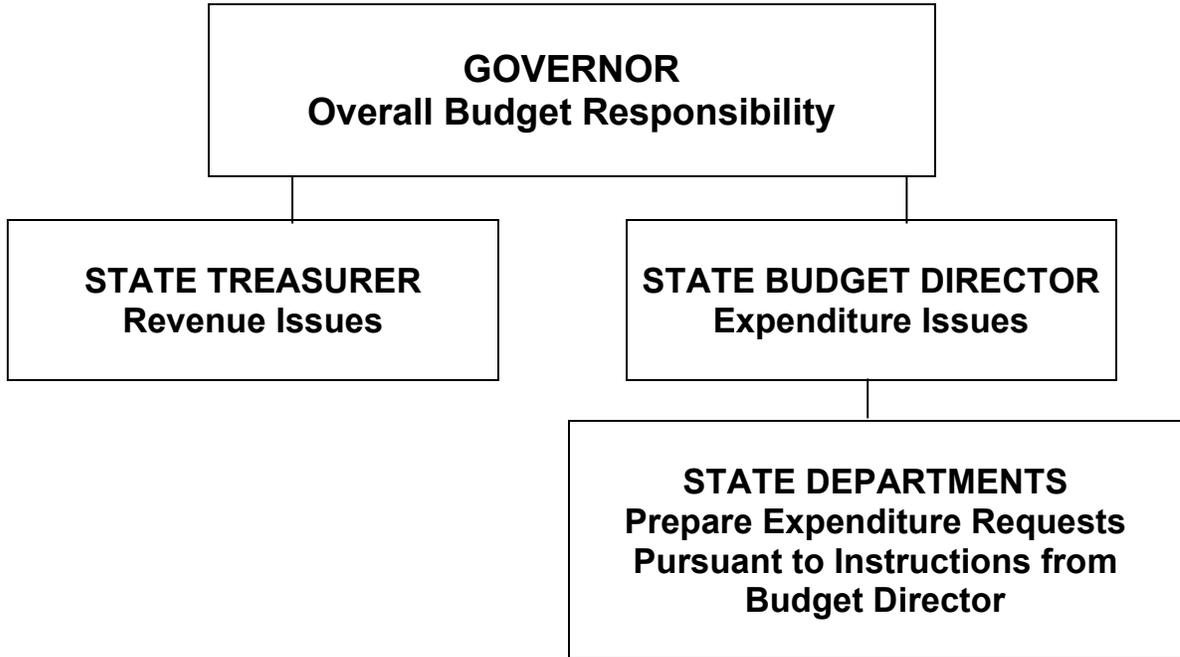
Table 3

BUDGET AND ECONOMIC STABILIZATION FUND TRANSFERS, EARNINGS, AND FUND BALANCE FY 1997-98 TO FY 2026-27 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	1,382.3
2021-22	197.5	9.1	0.0	1,588.9
2022-23	117.5	73.9	0.0	1,780.3
2023-24	117.5	98.7	0.0	1,996.5
2024-25	67.5	89.8	0.0	2,153.8
Estimates:				
2025-26	0.0	94.8	0.0	2,248.6
2026-27	0.0	98.9	0.0	2,347.5

The Budget Process

Key Actors in Budget Decision Making Process

Executive Branch



Legislative Branch

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

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

Approximate Budget Time Frame

(Actual Timing May Differ)

JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
LEGISLATIVE ACTION					
<p>Governor's State of the State is delivered and budget recommendation is prepared for submission to the Legislature.</p>	<p>Governor's budget is delivered, legislative action begins.</p>	<p>Subcommittees make decisions, Appropriations Committee meets, floor votes take place.</p>			<p>Budget targets are negotiated, generally between the Executive and Legislature. Conference Committees meet.</p>
SENATE FISCAL AGENCY ACTION					
<p>First Consensus Revenue Estimating Conference (CREC) is scheduled. SFA prepares applicable documents, schedules future hearings, and provides background briefings.</p>	<p>SFA presents analysis of Governor's budget. Subcommittee hearings begin.</p>	<p>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.</p>			<p>SFA provides staff support to Conference negotiations, and prepares and analyzes Conference Reports.</p>

JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
LEGISLATIVE ACTION					
<p>Governor signs appropriation bills and issues vetoes. Veto overrides are considered. Current-year budget adjustments are considered. Fiscal year ends September 30.</p>			<p>New fiscal year begins October 1. Appropriations Committee considers book-closing transfers.</p>		
SENATE FISCAL AGENCY ACTION					
<p>Analysis of initial appropriations legislation is completed. Initial Appropriations Report is distributed. Year-end budgetary adjustments and lapse estimates are completed.</p>			<p>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.</p>		

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

- Legislatively Directed Spending Items
- Budget Passed and Presented Date
- Consensus Revenue Estimating Conference
- Countercyclical Budget and Economic Stabilization Fund
- Operating Funds
- Implementation of Constitutional Requirements

Mandated Budget Requirements and Restrictions Boilerplate Requirements

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

- Impose Conditions on Appropriations
- Require Reporting
- Impose Specific Spending Criteria
- Express Legislative Intent

Specific Michigan Budget Practices

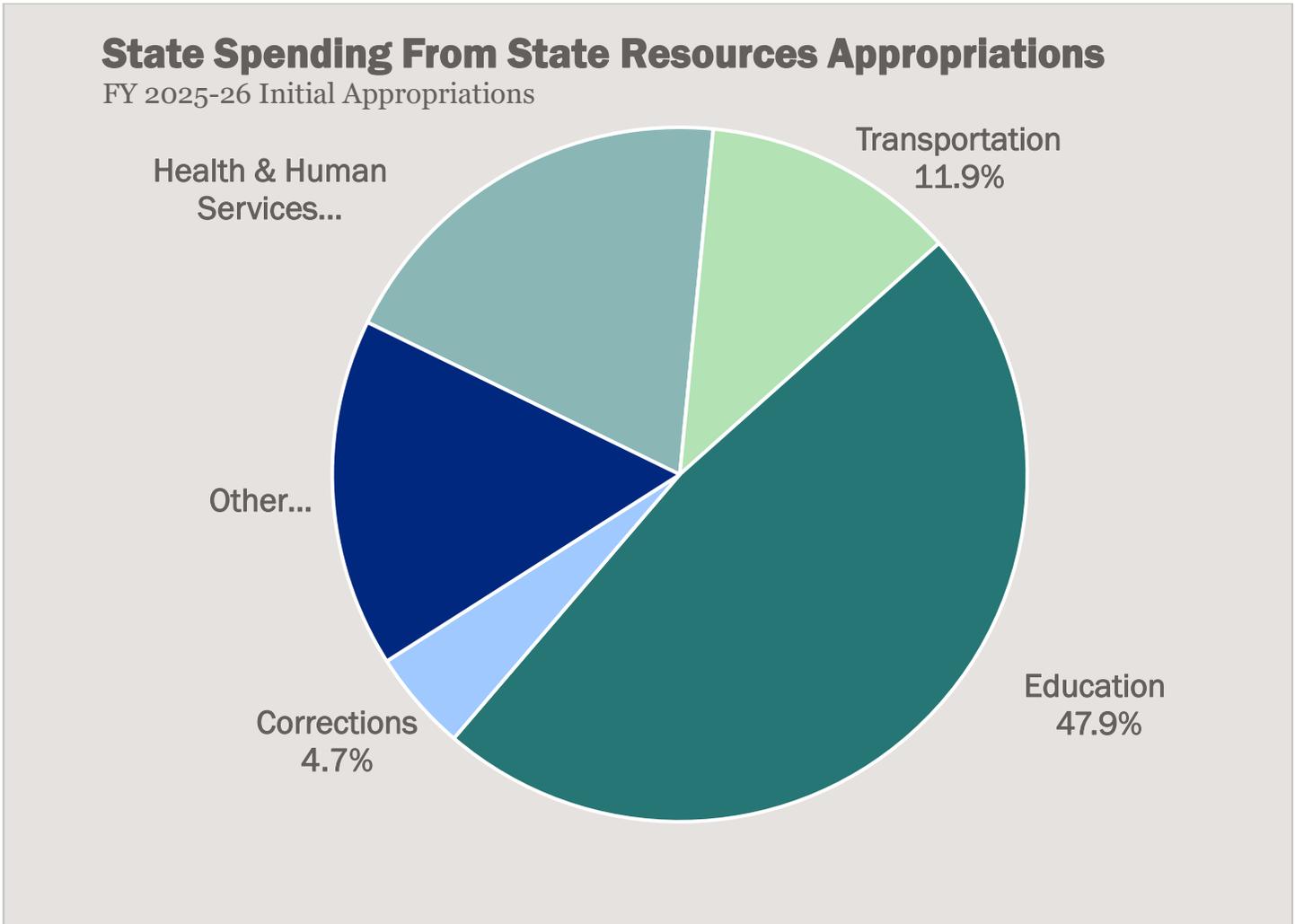
Several features of Michigan's budget process that result from historical practices affect final budget decisions. These include:

- 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 2025-26**

Figure A



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

PART 1 ADJUSTED GROSS, STATE SPENDING FROM STATE RESOURCES, AND GF/GP INITIAL APPROPRIATIONS FOR FY 2025-26 (billions of dollars)			
Department/Budget Area	Adjusted Gross	State Spending	GF/GP
Health and Human Services	\$30.0	\$8.9	\$7.1
K-12 School Aid	21.3	18.9	0.1
Transportation	7.9	5.4	0.0
Labor and Economic Opportunity	1.7	0.5	0.2
Higher Ed/Community Colleges	2.8	2.8	1.5
Corrections	<u>2.2</u>	<u>2.2</u>	<u>2.1</u>
Subtotal	\$65.9	\$38.7	\$11.0
All Other	8.7	7.2	3.1
Total	\$74.6	\$45.9	\$14.1

(Excludes boilerplate appropriations.)

Table 5

SUMMARY OF FY 2025-26 APPROPRIATION CHANGES		
	Gross	GF/GP
FY 2024-25 Year-To-Date Appropriation¹⁾	\$86,528,554,900	\$15,829,545,300
Changes for FY 2024-25:		
CSB Adjustments	(\$13,936,820,700)	(\$1,285,621,800)
New Programs	2,503,728,800	415,413,000
Program Increases	1,802,547,400	132,317,000
Program Eliminations	(386,318,000)	(118,326,100)
Program Reductions	(752,486,100)	(953,029,600)
Major Fund Shifts Affecting GF/GP	(800,000)	(460,835,300)
Other Technical Program Transfers/Adjustments	1,400	(1,498,600)
Economic Adjustments	188,617,800	120,557,400
Unclassified Salaries Adjustments (Executive Branch)	841,300	462,300
Total Changes	(11,548,977,700)	(2,150,561,700)
FY 2025-26 INITIAL PART 1 APPROPRIATION	\$75,947,866,800	\$14,114,637,000

1) YTD as of 10/7/25, which includes the supplemental that was included in HB 4706, Public Act 22, of 2025.

Figure B

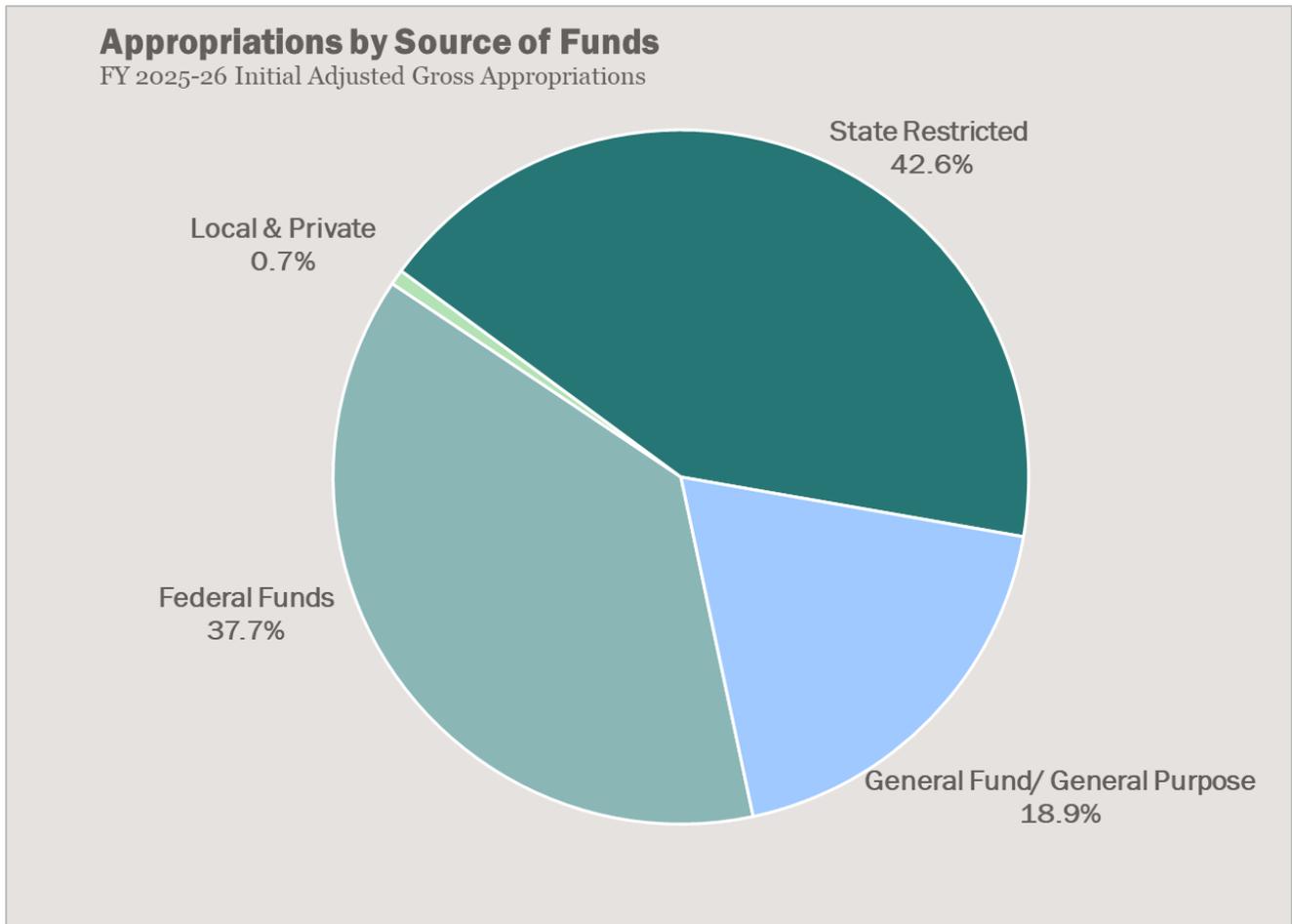


Table 6

**PART 1 APPROPRIATIONS BY SOURCE OF FUNDS
FY 2025-26 INITIAL APPROPRIATIONS**

Department/Budget Area	Gross	IDGs	Adjusted Gross	Federal	Local & Private	State Restricted	General Fund/ General Purpose
Agriculture & Rural Development	\$145,885,000	\$336,600	\$145,548,400	\$20,079,600	\$0	\$47,972,400	\$77,496,400
Attorney General	126,400,600	39,381,700	87,018,900	10,567,200	950,000	30,223,700	45,278,000
Capital Outlay	0	0	0	0	0	0	0
Civil Rights	28,439,700	0	28,439,700	2,899,300	18,700	58,500	25,463,200
Community Colleges	493,032,100	0	493,032,100	0	0	493,032,100	0
Corrections	2,163,994,500	0	2,163,994,500	5,203,700	275,000	30,304,100	2,128,211,700
Education	164,746,700	0	164,746,700	83,575,100	8,431,700	10,193,800	62,546,100
Environment, Great Lakes, & Energy	967,719,600	4,129,100	963,590,500	464,268,500	1,404,200	327,853,700	170,064,100
Executive	9,609,200	0	9,609,200	0	0	0	9,609,200
Health & Human Services	30,025,568,200	15,448,000	30,010,120,200	20,776,106,700	362,088,500	1,739,677,500	7,132,247,500
Higher Education	2,336,912,000	0	2,336,912,000	3,200,000	0	850,768,300	1,482,943,700
Insurance & Financial Services	79,406,400	763,800	78,642,600	250,000	0	78,392,600	0
Judiciary	383,621,700	1,902,300	381,719,400	7,270,900	1,906,400	96,468,300	276,073,800
Labor & Economic Opportunity	1,731,079,700	0	1,731,079,700	1,188,234,200	14,288,200	312,373,700	216,183,600
Legislature	232,522,100	7,445,000	225,077,100	0	474,700	8,016,700	216,585,700
Licensing & Regulatory Affairs	626,006,900	30,192,600	595,814,300	30,369,700	0	285,958,900	279,485,700
Lifelong Educ., Adv., & Potential	662,243,200	0	662,243,200	457,769,900	1,000,000	1,880,000	201,593,300
Military & Veterans Affairs	290,166,300	101,800	290,064,500	148,840,000	100,000	12,953,500	128,171,000
Natural Resources	543,194,300	208,100	542,986,200	100,214,800	7,609,200	362,152,800	73,009,400
Natural Resources Trust Fund	0	0	0	0	0	0	0
School Aid	21,288,831,700	0	21,288,831,700	2,407,708,500	0	18,807,972,100	73,151,100
State	294,983,000	20,000,000	274,983,000	1,460,000	50,100	261,503,800	11,969,100
State Police	964,186,600	29,030,200	935,156,400	101,314,700	5,070,600	190,336,000	638,435,100
Technology, Management, & Budget	1,843,476,400	1,152,596,000	690,880,400	4,393,300	2,589,500	145,578,700	538,318,900
Transportation	7,889,495,800	4,366,200	7,885,129,600	2,329,605,500	107,948,500	5,447,575,600	0
Treasury - Debt Service	89,881,000	0	89,881,000	0	0	0	89,881,000
Treasury - Operations	859,222,500	11,670,700	847,551,800	25,254,000	18,351,900	586,026,500	217,919,400
Treasury - Revenue Sharing	1,707,241,600	0	1,707,241,600	0	0	1,687,241,600	20,000,000
TOTAL BUDGET AREA APPROPS	\$75,947,866,800	\$1,317,572,100	\$74,630,294,700	\$28,168,585,600	\$532,557,200	\$31,814,514,900	\$14,114,637,000

Figure C

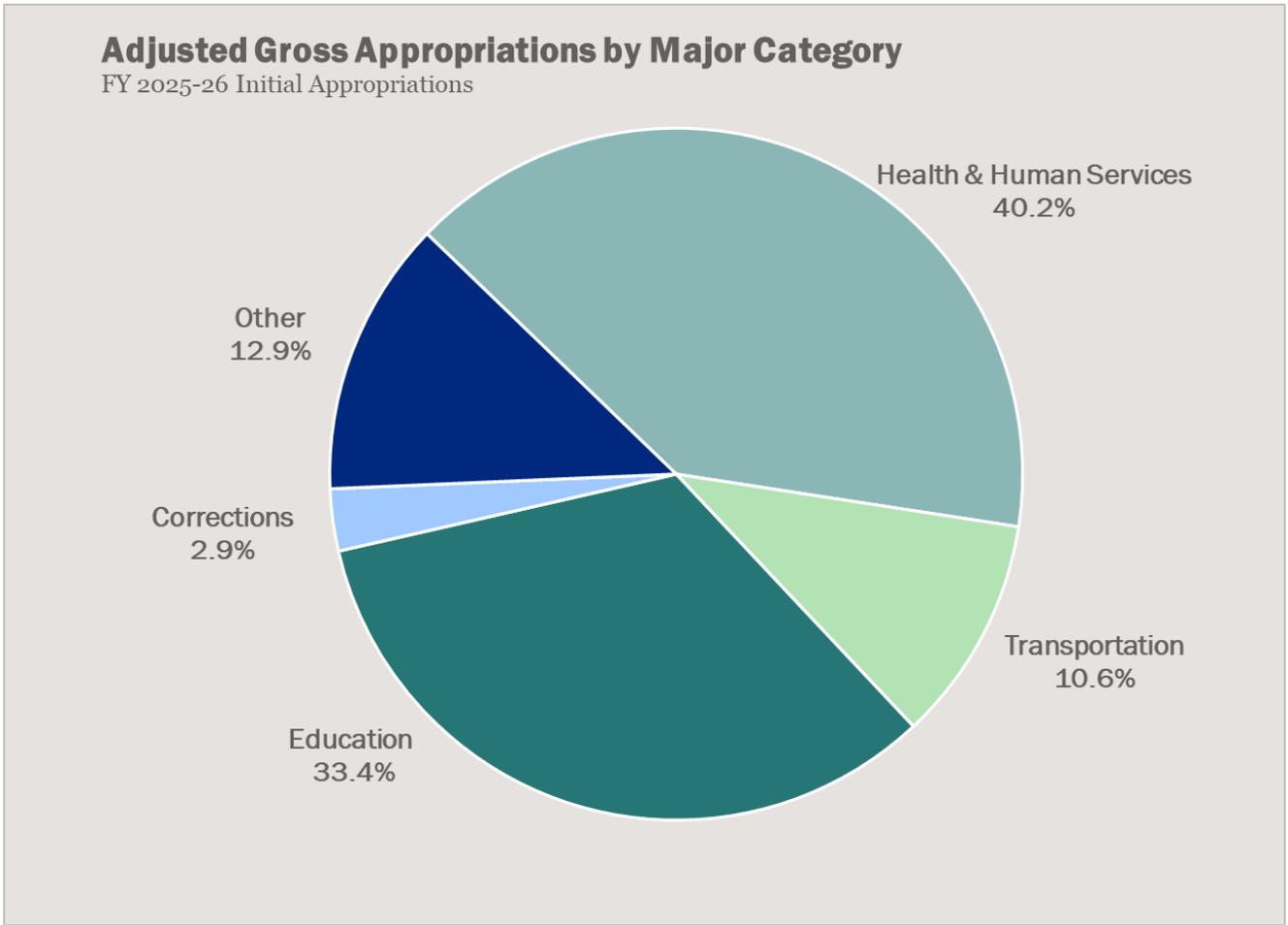


Table 7

**PART 1 ADJUSTED GROSS APPROPRIATIONS
FY 2024-25 VERSUS FY 2025-26**

Department/Budget Area	FY 2024-25 Year-to-Date Appropriations¹⁾	FY 2025-26 Initial Appropriations	Dollar Difference	Percent Change
Agriculture & Rural Development	\$157,606,500	\$145,548,400	(\$12,058,100)	(7.7%)
Attorney General	90,281,100	87,018,900	(3,262,200)	(3.6)
Capital Outlay	0	0	0	0.0
Civil Rights	29,163,500	28,439,700	(723,800)	(2.5)
Community Colleges	462,220,800	493,032,100	30,811,300	6.7
Corrections	2,147,379,000	2,163,994,500	16,615,500	0.8
Education	164,975,100	164,746,700	(228,400)	(0.1)
Environment, Great Lakes, & Energy	1,210,716,700	963,590,500	(247,126,200)	(20.4)
Executive	9,337,100	9,609,200	272,100	2.9
Health & Human Services	39,309,907,200	30,010,120,200	(9,299,787,000)	(23.7)
Higher Education	2,324,292,600	2,336,912,000	12,619,400	0.5
Insurance & Financial Services	77,867,900	78,642,600	774,700	1.0
Judiciary	371,355,300	381,719,400	10,364,100	2.8
Labor & Economic Opportunity	2,957,305,200	1,731,079,700	(1,226,225,500)	(41.5)
Legislature	230,546,200	225,077,100	(5,469,100)	(2.4)
Licensing & Regulatory Affairs	626,509,800	595,814,300	(30,695,500)	(4.9)
Lifelong Educ., Adv., & Potential	682,261,300	662,243,200	(20,018,100)	(2.9)
Military & Veterans Affairs	275,802,300	290,064,500	14,262,200	5.2
Natural Resources	574,403,500	542,986,200	(31,417,300)	(5.5)
Natural Resources Trust Fund	41,766,000	0	(41,766,000)	(100.0)
School Aid	21,084,570,400	21,288,831,700	204,261,300	1.0
State	281,423,400	274,983,000	(6,440,400)	(2.3)
State Police	1,781,165,500	935,156,400	(846,009,100)	(47.5)
Technology, Management, & Budget	843,242,800	690,880,400	(152,362,400)	(18.1)
Transportation	6,809,333,600	7,885,129,600	1,075,796,000	15.8
Treasury - Debt Service	95,087,000	89,881,000	(5,206,000)	(5.5)
Treasury - Operations	823,434,600	847,551,800	24,117,200	2.9
Treasury - Revenue Sharing	1,785,882,000	1,707,241,600	(78,640,400)	(4.4)
TOTAL BUDGET AREA APPROPRIATIONS	\$85,247,836,400	\$74,630,294,700	(\$10,617,541,700)	(12.5%)

¹⁾ Appropriations as of October 7, 2025; excludes boilerplate appropriations.

Figure D

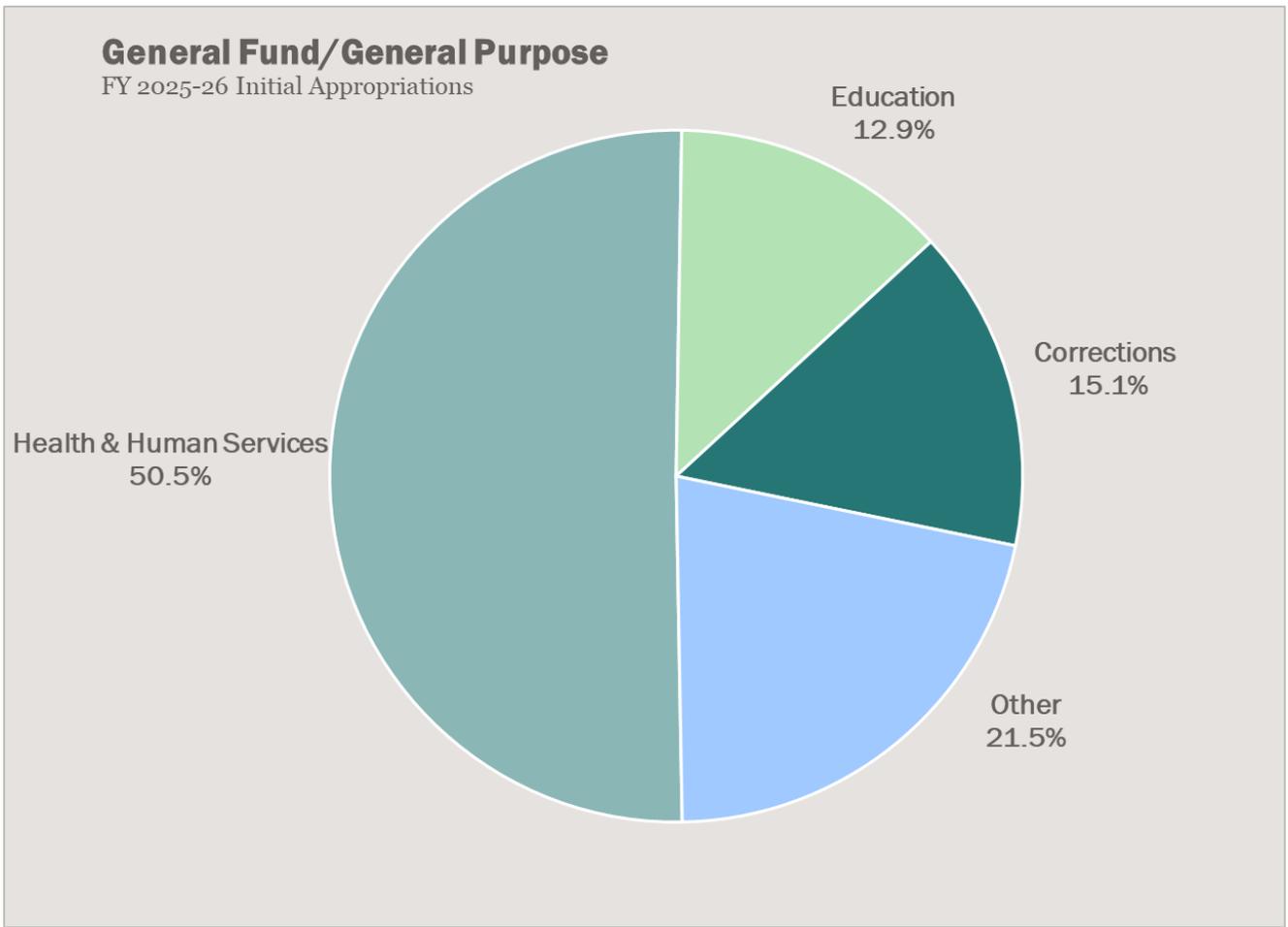


Table 8

**GENERAL FUND/GENERAL PURPOSE APPROPRIATIONS
FY 2024-25 VERSUS FY 2025-26**

Department/Budget Area	FY 2024-25 Year-to-Date Appropriations¹⁾	FY 2025-26 Initial Appropriations	Dollar Difference	Percent Change
Agriculture & Rural Development.....	\$89,056,400	\$77,496,400	(\$11,560,000)	(13.0%)
Attorney General	57,409,100	45,278,000	(12,131,100)	(21.1)
Capital Outlay.....	0	0	0	0.0
Civil Rights	26,195,400	25,463,200	(732,200)	(2.8)
Community Colleges	500,000	0	(500,000)	(100.0)
Corrections	2,097,010,100	2,128,211,700	31,201,600	1.5
Education	63,896,100	62,546,100	(1,350,000)	(2.1)
Environment, Great Lakes, & Energy.....	260,867,100	170,064,100	(90,803,000)	(34.8)
Executive.....	9,337,100	9,609,200	272,100	2.9
Health & Human Services.....	7,467,827,600	7,132,247,500	(335,580,100)	(4.5)
Higher Education.....	1,859,424,300	1,482,943,700	(376,480,600)	(20.2)
Insurance & Financial Services.....	0	0	0	0.0
Judiciary	266,159,000	276,073,800	9,914,800	3.7
Labor & Economic Opportunity	932,039,700	216,183,600	(715,856,100)	(76.8)
Legislature.....	222,180,100	216,585,700	(5,594,400)	(2.5)
Licensing & Regulatory Affairs.....	308,605,700	279,485,700	(29,120,000)	(9.4)
Lifelong Educ., Adv., & Potential	136,489,300	201,593,300	65,104,000	47.7
Military & Veterans Affairs	117,694,100	128,171,000	10,476,900	8.9
Natural Resources.....	91,370,200	73,009,400	(18,360,800)	(20.1)
Natural Resources Trust Fund.....	0	0	0	0.0
School Aid	78,830,600	73,151,100	(5,679,500)	(7.2)
State.....	11,969,100	11,969,100	0	0.0
State Police	685,314,600	638,435,100	(46,879,500)	(6.8)
Technology, Management, & Budget.....	539,964,000	538,318,900	(1,645,100)	(0.3)
Transportation	198,750,000	0	(198,750,000)	(100.0)
Treasury - Debt Service.....	95,087,000	89,881,000	(5,206,000)	(5.5)
Treasury - Operations.....	213,568,700	217,919,400	4,350,700	2.0
Treasury - Revenue Sharing.....	0	20,000,000	20,000,000	100.0
TOTAL BUDGET AREA APPROPRIATIONS.	\$15,829,545,300	\$14,114,637,000	(\$1,714,908,300)	(10.8%)

¹⁾ Appropriations as of October 7, 2025

Table 9

FULL-TIME EQUATED POSITIONS FY 2024-25 VERSUS FY 2025-26				
Department/Budget Area	FY 2024-25 Year-to-Date Positions	FY 2025-26 Initial Positions	Position Change	Percent Change
Agriculture & Rural Development	550.0	546.0	(4.0)	(0.7%)
Attorney General.....	621.4	679.0	57.6	9.3
Civil Rights	169.0	168.0	(1.0)	(0.6)
Corrections.....	13,211.0	12,758.0	(453.0)	(3.4)
Education	568.5	562.5	(6.0)	(1.1)
Environment, Great Lakes, & Energy	1,646.0	1,631.0	(15.0)	(0.9)
Executive	86.2	86.2	0.0	0.0
Health & Human Services.....	15,935.5	15,108.5	(827.0)	(5.2)
Higher Education	0.0	0.0	0.0	0.0
Insurance & Financial Services	398.5	396.5	(2.0)	(0.5)
Judiciary	643.5	643.5	0.0	0.0
Labor & Economic Opportunity.....	2,645.0	2,599.0	(46.0)	(1.7)
Licensing & Regulatory Affairs.....	1,791.0	1,813.0	22.0	1.2
Lifelong Educ., Adv., & Potential	337.0	342.0	5.0	1.5
Military & Veterans Affairs	1,051.0	967.0	(84.0)	(8.0)
Natural Resources	2,539.3	2,509.2	(30.1)	(1.2)
State.....	1,629.0	1,601.0	(28.0)	(1.7)
State Police.....	3,849.0	3,569.0	(280.0)	(7.3)
Technology, Management, & Budget	3,243.5	3,232.5	(11.0)	(0.3)
Transportation.....	3,222.3	3,202.3	(20.0)	(0.6)
Treasury - Operations.....	2,002.5	1,955.5	(47.0)	(2.3)
TOTAL POSITIONS	56,139.2	54,369.7	(1,769.5)	(3.2%)

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

Figure E

Full-Time Equated Classified Positions

FY 2025-26 Initial Appropriations

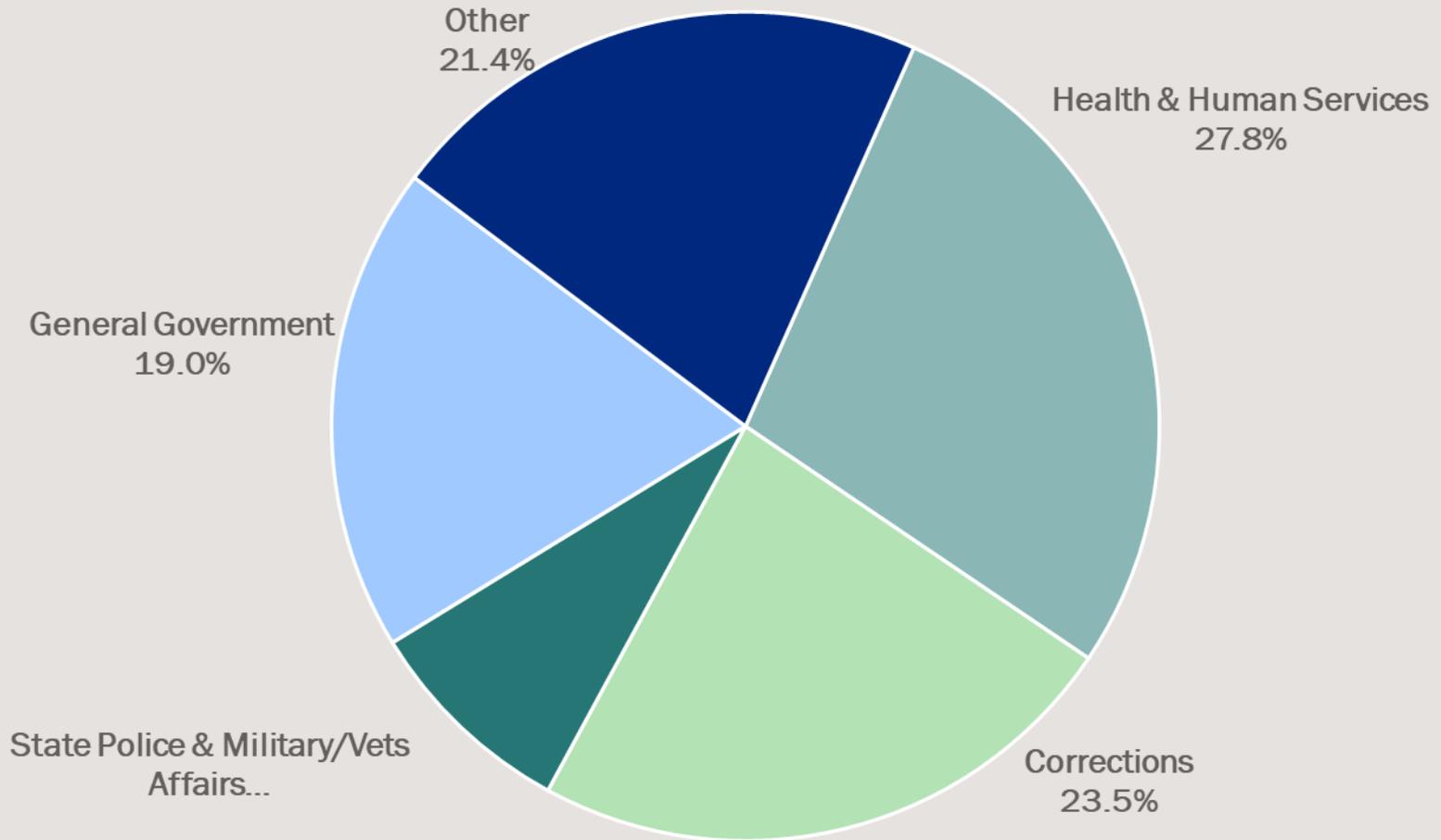
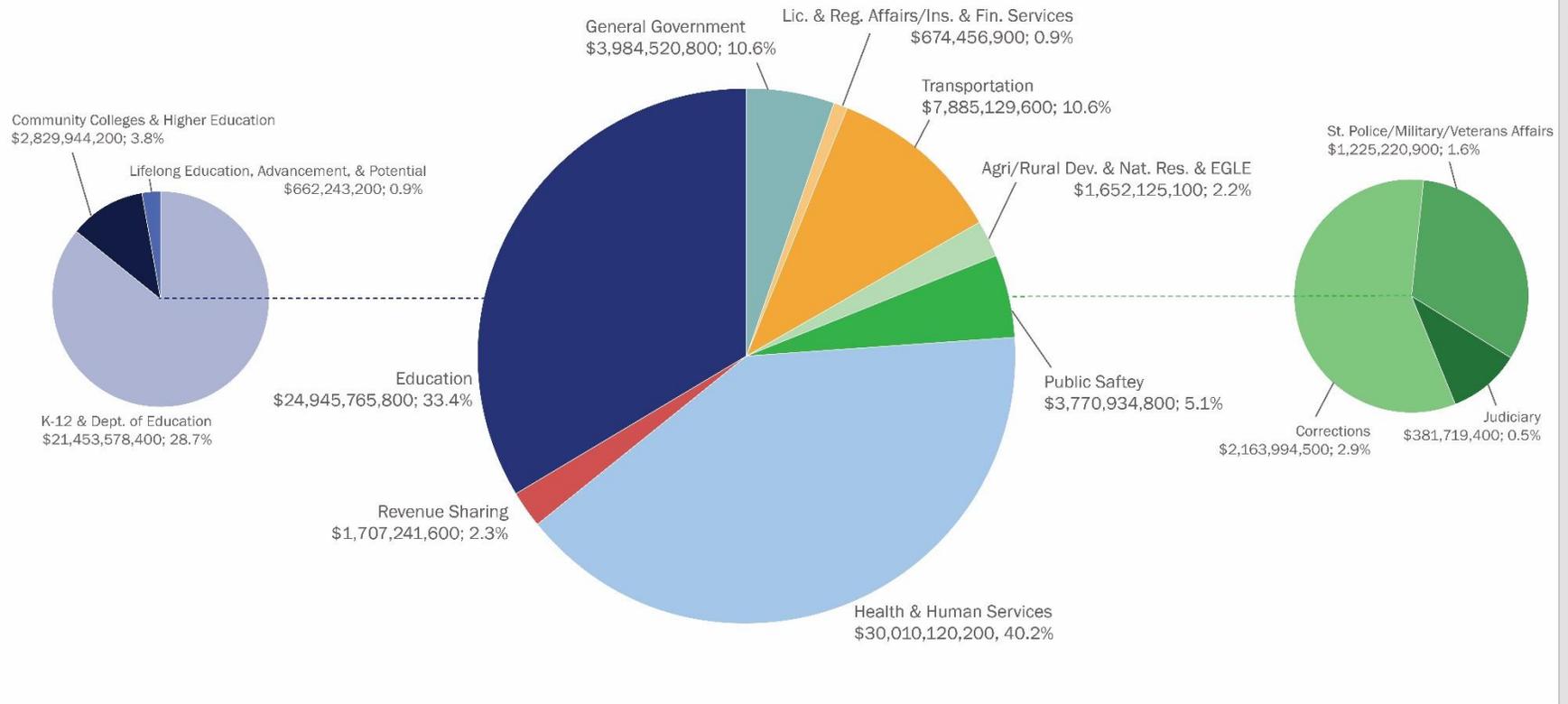


Figure F

Where State of Michigan Tax Dollars Are Spent

Fiscal Year 2025-26 Initial Adjusted Gross Part 1 Appropriations



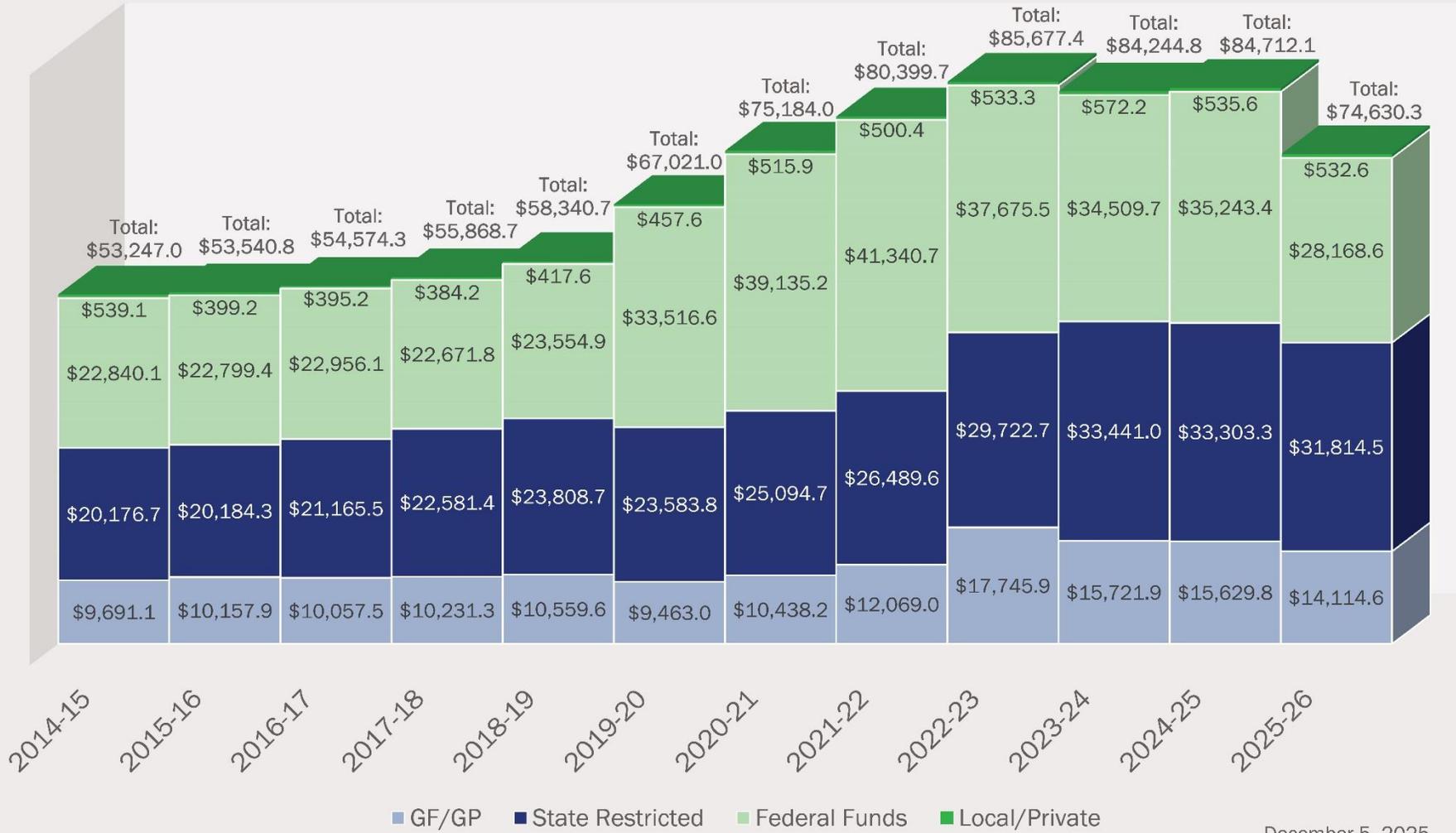
FY 2025-26 Total Initial Adjusted Gross Part 1 Appropriations = \$74,630,294,800

Senate Fiscal Agency - December 3, 2025

Recent State Appropriation History

Figure G-

State of Michigan Appropriations by Fund Source Year-to-Date, in Millions of Dollars



■ GF/GP ■ State Restricted ■ Federal Funds ■ Local/Private

December 5, 2025



Table 10

PART 1 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	85,677.4	5,277.7	6.2
2023-24	84,244.8	(1,432.6)	(1.7)
2024-25 (YTD)	84,712.1	467.3	0.6
2025-26 (Initial)	74,630.3	(10,081.8)	(11.9)
Change FY 2015-16 to FY 2025-26		\$21,089.5	39.4%
State and Local Gov't Price Deflator 10-Yr % Change			42.9%
Detroit CPI 10-Year Percent Change			39.0%

Note: Does not include Budget Stabilization Fund or boilerplate appropriations.

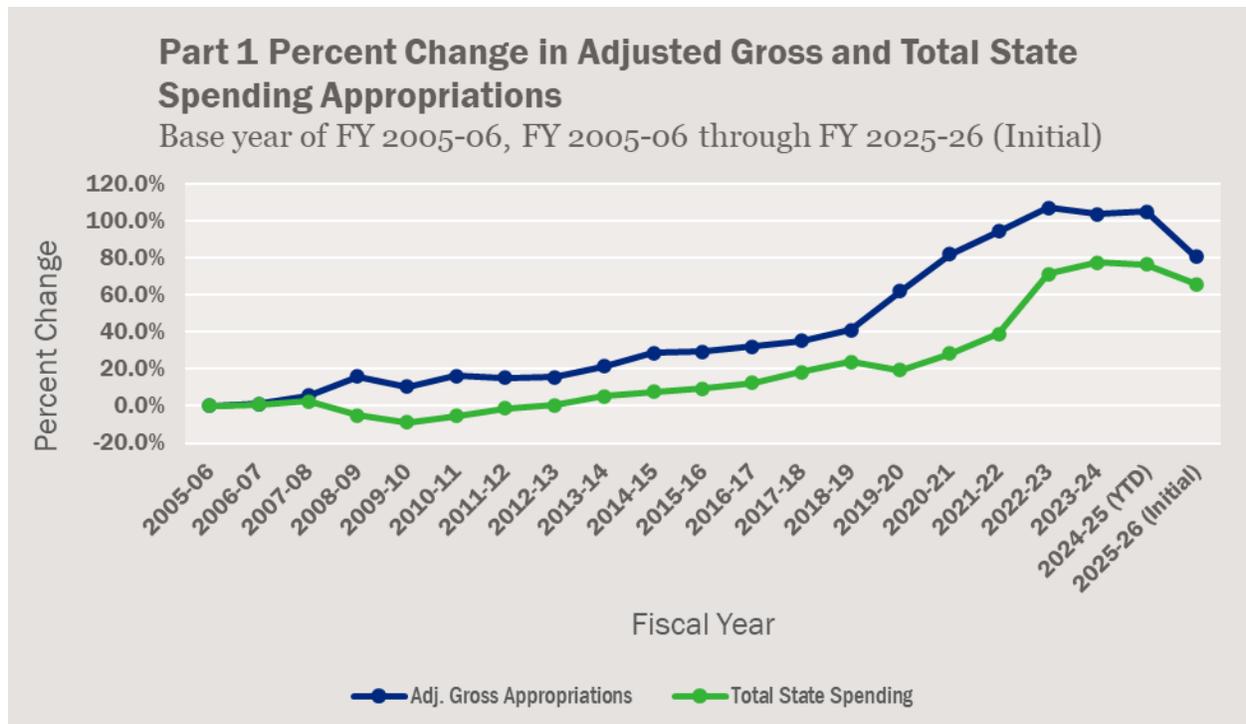


Table 11

PART 1 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	47,468.6	8,910.0	23.1
2023-24	49,162.9	1,694.3	3.6
2024-25 (YTD)	48,933.2	(229.7)	(0.5)
2025-26 (Initial)	45,929.2	(3,004.0)	(6.1)
Change FY 2015-16 to FY 2025-26		\$15,587.0	51.4%
State and Local Gov't Price Deflator 10-Yr % Change			42.9%
Detroit CPI 10-Year Percent Change			39.0%

Note: Does not include Budget Stabilization Fund or boilerplate appropriations.

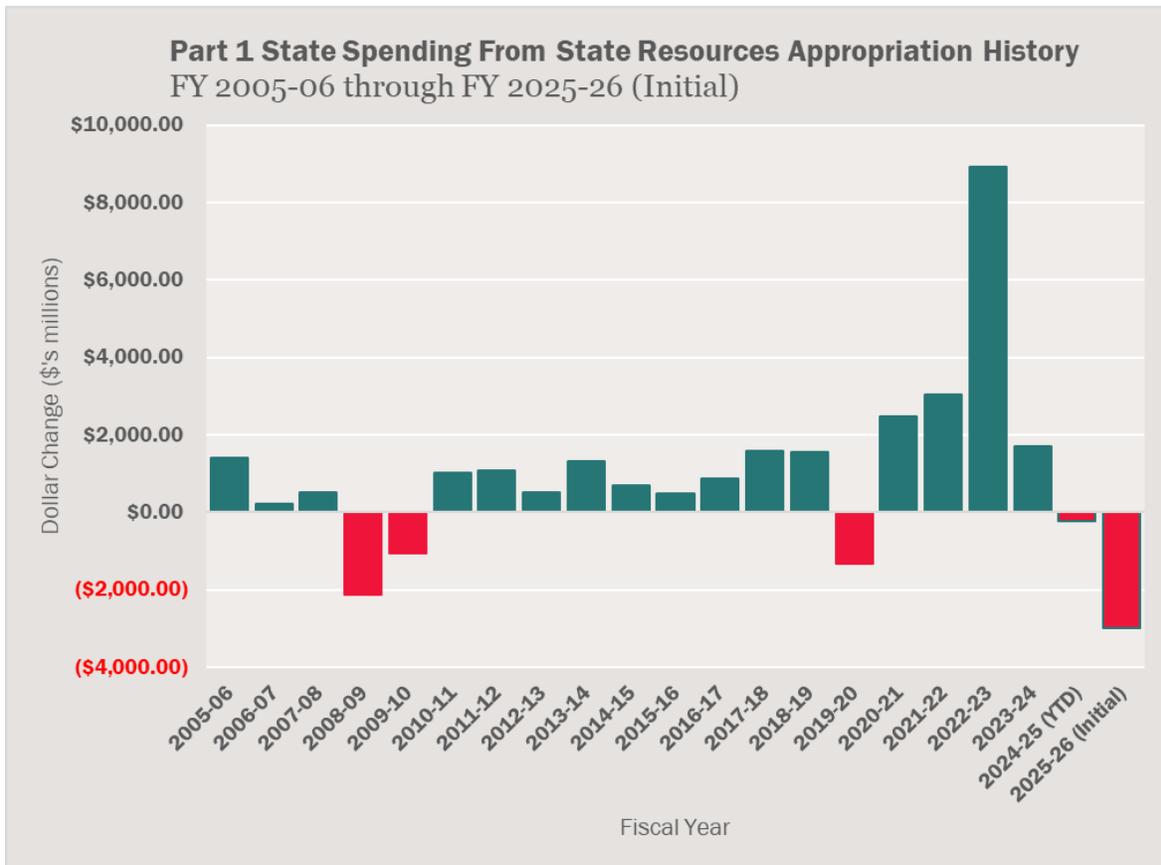


Table 12

PART 1 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	17,745.9	5,676.9	47.0
2023-24	15,721.9	(2,024.0)	(11.4)
2024-25 (YTD)	15,629.8	(92.1)	(0.6)
2025-26 (Initial)	14,114.6	(1,515.2)	(9.7)
Change FY 2015-16 to FY 2025-26		\$3,956.7	39.0%
State and Local Gov't Price Deflator 10-Yr % Change			42.9%
Detroit CPI 10-Year Percent Change			39.0%

Note: Does not include Budget Stabilization Fund or boilerplate appropriations.

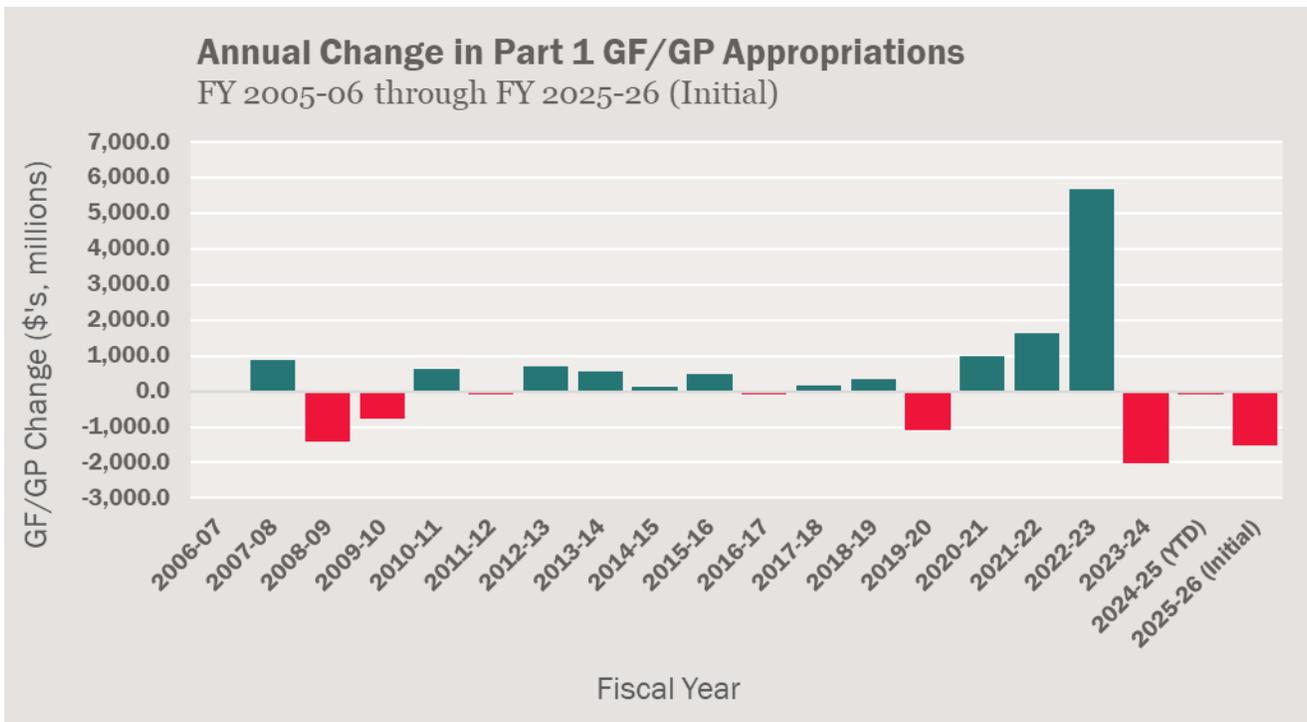


Table 13

PART 1 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	37,675.5	85,677.4	44.0
2023-24	34,509.7	84,244.8	41.0
2024-25 (YTD)	35,243.4	84,712.1	41.6
2025-26 (Initial)	28,168.6	74,630.3	37.8
Change FY 2015-16 to FY 2025-26	23.6%	36.8%	(4.8%)

Note: Does not include boilerplate appropriations.

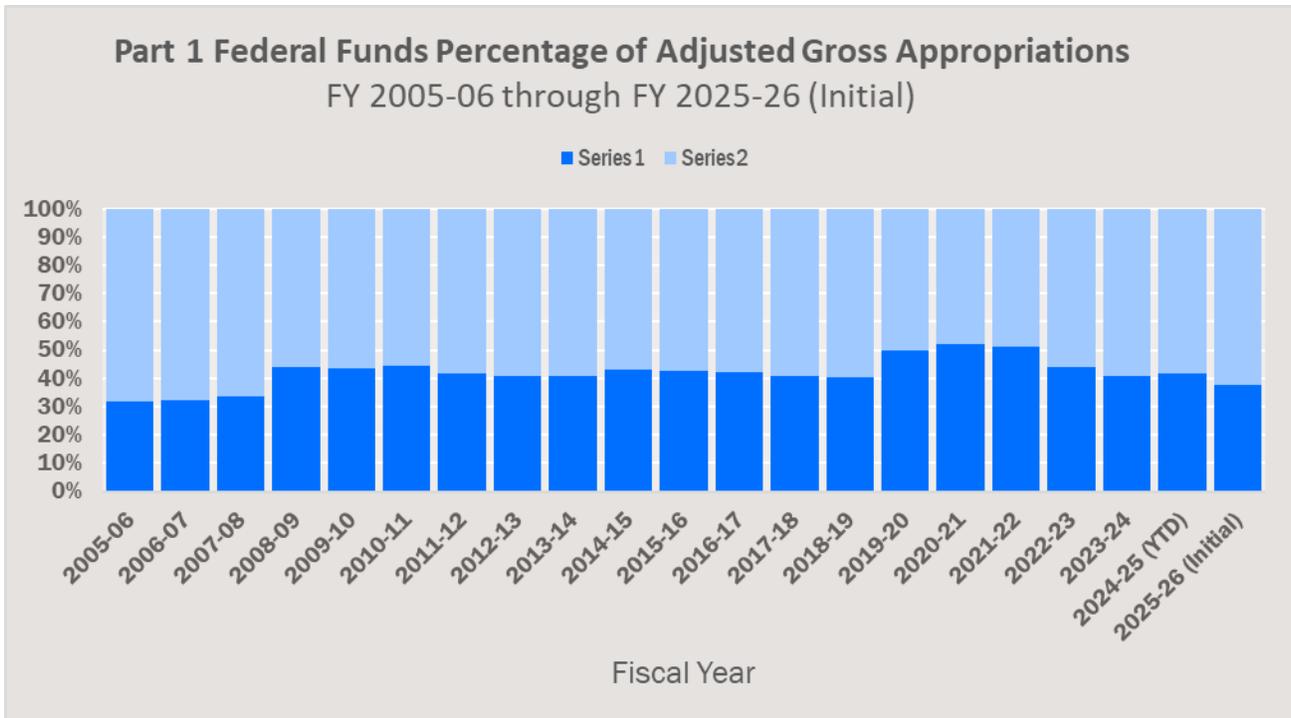


Table 14

APPROPRIATED FULL-TIME EQUATED CLASSIFIED POSITIONS (FTEs)			
STATE OF MICHIGAN 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	54,930.4	553.4	1.0
2023-24	55,682.6	752.2	1.4
2024-25 (YTD)	56,139.2	456.6	0.8
2025-26 (Initial)	54,369.7	(1,769.5)	(3.2)
Change FY 2015-16 to FY 2025-26		1,666.8	3.2%
State and Local Gov't Price Deflator 10-Yr % Change			42.9%
Detroit CPI 10-Year Percent Change			39.0%

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	17,652.2	2,971.1	20.2
2023-24	19,367.9	1,715.7	9.7
2024-25 (YTD)	18,811.8	(556.1)	(2.9)
2025-26 (Initial)	18,881.1	69.3	(0.4)
Change FY 2015-16 to FY 2025-26		\$6,920.6	57.9%
State and Local Gov't Price Deflator 10-Yr % Change			42.9%
Detroit CPI 10-Year Percent Change			39.0%

Table 16

PUPIL MEMBERSHIP HISTORY FY 1994-95 to FY 2026-27				
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	1,248,755	150,474	1,399,229
90/10	2023-24	1,239,062	151,796	1,390,858
90/10	2024-25 Est.	1,230,000	154,500	1,384,500
90/10	2025-26 Est.	1,220,800	157,000	1,377,800
90/10	2026-27 Est.	1,210,100	160,000	1,370,100

*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	17,652.2	1.3992	12,616
2023-24	19,367.9	1.3909	13,925
2024-25 (YTD)	18,811.8	1.3845	13,587
2025-26 (Initial)	18,881.1	1.3778	13,704

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	9,150	9,150	5.2
2023-24	9,608	9,608	5.0
2024-25 (YTD)	9,608	9,608	0.0
2025-26 (Initial)	10,050	10,050	4.6
10-Year Change	\$2,659	\$2,659	
10-Year % Change	36.0%	36.0%	
State and Local Gov't Price Deflator 10-Yr % Change		42.9%	
Detroit CPI 10-Year % Change		39.0%	

Table 19

STATE SPENDING FROM STATE RESOURCES APPROPRIATIONS TOTAL COMPARED IN SELECTED BUDGET AREAS (millions of dollars)				
Budget Area	FY 2015-16 Year-to-Date Appropriations	FY 2025-26 Initial Part 1 Appropriations	Dollar Difference	Percent Change
Health and Human Services	\$6,494.0	\$8,872.0	\$2,378.0	36.6%
Corrections	1,961.3	2,158.5	197.2	10.1
K-12 School Aid	11,960.5	18,881.1	6,920.6	57.9
Community Colleges	387.8	493.0	105.2	27.1
Higher Education	1,437.7	2,333.7	896.0	62.3
Labor and Economic Opportunity	378.9	528.6	149.7	39.5
Revenue Sharing-Constitutional	750.0	1,010.1	260.1	34.7
Revenue Sharing-Nonconstitutional	463.5	697.2	233.7	50.4
Transportation	2,745.2	5,447.6	2,702.4	98.4
All Other Programs	3,763.3	5,507.4	1,744.1	46.3
Total State Spending	\$30,342.2	\$45,929.2	\$15,587.0	51.4%
Addendum:				
Medicaid Caseload	2,398,410	2,607,000	208,590	8.7%
Prison Population	41,122	32,335	(8,887)	(21.6)
K-12 Pupil Count	1,495,980	1,377,800	(118,180)	(7.9)
University Students	260,817	238,054	(22,763)	(8.7)
Community College Students	125,388	100,496	(24,892)	(19.9)
Michigan Personal Income (millions)	\$438,489.1	\$682,096.5	\$243,607.4	55.6%
Detroit Consumer Price Index	221.137	307.370	--	39.0%
NOTES: Revenue Sharing: Constitutional number is the May 2025 Consensus Revenue Estimating Conference (CREC) estimate and the road funding package approved as part of the budget negotiations for FY 2025-26. Medicaid Caseload: Number for FY 2025-26 is based on eligibility reports through the end of September 2025 and includes the estimated 709,229 individuals who are eligible under the expansion of Medicaid. Prison Population: These are the most recent year-end numbers published by the Department of Corrections for calendar year 2016 and the most recent monthly update (October 2025) for a 2026 estimate, respectively. K-12 Pupils: FY 2025-26 pupil count is the May 2025 CREC estimate. Community College and University Students: Numbers in FY 2025-26 column reflect the most recent data available, which are FY 2023-24 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 2025-26* numbers are May 2025 CREC estimates.				