

**Summary: Executive Budget Recommendation
for Fiscal Years 2015-16 and 2016-17
SCHOOL AID**



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	FY 2014-15 Year-to-Date as of 2/11/15	Proposed FY 2014-15 Adjustments	Adjusted FY 2014-15 Year-to-Date	FY 2015-16 Executive Recommendation	Change: FY 2015-16 vs. FY 2014-15 Adjusted	
					Amount	%
IDG/IDT	\$0	\$0	\$0	\$0	\$0	--
Federal	1,808,162,700	0	1,808,162,700	1,775,769,200	(32,393,500)	(1.8)
Local	0	0	0	0	0	--
Private	0	0	0	0	0	--
Restricted	11,947,262,900	(102,165,500)	11,845,097,400	12,137,294,700	292,197,300	2.5
GF/GP	114,900,000	(81,200,000)	33,700,000	45,900,000	12,200,000	36.2
Gross	\$13,870,325,600	(\$183,365,500)	\$13,686,960,100	13,958,963,900	272,003,800	2.0

Notes: (1) FY 2014-15 year-to-date figures include mid-year budget adjustments through February 11, 2015. (2) Proposed FY 2014-15 adjustments include House Bill 4110 (H-1). (3) Appropriation figures for all years include all proposed appropriation amounts, including amounts designated as "one-time." (4) See attached Line Item Summary table for projected FY 2016-17 budget amounts under Executive Recommendation.

Overview

The School Aid budget makes appropriations to the state's 548 local school districts, 302 public school academies, the Education Achievement System, and 56 intermediate school districts (ISDs) for operations and certain categorical programs. It also appropriates funds to the Center for Educational Performance and Information, the Workforce Development Agency, and other entities to implement certain grants and other programs related to K-12 education.

Major Budget Changes From Adjusted FY 2014-15 Appropriations

1. Foundation Allowances (Secs. 22a, 22b, 22c)

Provides a \$75 per pupil increase to all districts, raising the minimum foundation allowance to \$7,326 (after rolling in the FY 2014-15 equity payment) and raising the state maximum guaranteed foundation allowance to \$8,174 for FY 2015-16. The increase costs \$108.0 million, but after an overall cost reduction of \$86.0 million due to increasing local contributions from increasing taxable values and declining pupils, the net cost increase totals \$22.0 million.

Gross	\$8,917,000,000	\$22,000,000
Restricted	8,908,985,300	13,094,200
GF/GP	\$8,014,700	\$8,905,800

2. At-Risk Program (Sec. 31a)

Provides a \$100.0 million increase, bringing total funding to \$409.0 million SAF for FY 2015-16. Funding is intended to provide 11.5% of a district's foundation allowance for each student qualifying for free lunch; however, even after the proposed increase, the program would be approximately \$97 million short of reaching full funding, thus necessitating proration.

Gross	\$308,988,200	\$100,000,000
Restricted	308,988,200	100,000,000

3. Best Practices (Sec. 22f)

Reduces best practices grant funding by \$45.0 million to a total of \$30.0 million for FY 2015-16, reducing the per pupil awards from \$50 to \$20. Revises the best practices with which a district must comply to 2 out of 3 financial and 2 out of 3 academic best practices. (See Major Boilerplate Changes below for more detail.)

Gross	\$75,000,000	(\$45,000,000)
Restricted	75,000,000	(45,000,000)

4. District Performance Grants (Sec. 22j)

Eliminates grants to districts for improving achievement levels on statewide assessments for FY 2015-16.

Gross	\$51,100,000	(\$51,100,000)
Restricted	51,100,000	(51,100,000)

5. Technology Infrastructure Grants (Sec. 22i)

Reduces funding by \$16.5 million to a total of \$25 million for FY 2015-16. Funds with one-time revenue, thus assumes no appropriation for FY 2016-17.

Gross	\$41,500,000	(\$16,500,000)
Restricted	41,500,000	(16,500,000)

Major Budget Changes From Adjusted FY 2014-15 Appropriations		FY 2014-15 Adjusted Year-to-Date	FY 2015-16 Executive Change
6. Great Start Readiness Program (GSRP) (Sec. 32d)		Gross	\$239,575,000
Maintains \$239.6 million for GSRP 4-year-old preschool programs for children in low-income families.	Restricted	239,275,000	\$0
	GF/GP	\$300,000	\$0
7. Early Childhood Block Grants (Sec. 32p)		Gross	\$10,900,000
Increases by \$5.0 million for a total of \$15.9 million for both FY 2015-16. New funding would provide home-visiting programs for parents in at-risk families as part of the Governor's Early Literacy – 3 rd Grade Reading Initiative.	Restricted	10,900,000	\$5,000,000
8. Educator and Administrator Evaluations (Sec. 95a)		Gross	\$14,800,000
Eliminates funding for implementing statewide educator and administrator evaluations for FY 2015-16. FY 2014-15 funding was deposited into the Educator Evaluation Reserve fund, but expenditures were tied to the enactment of HB 5223 and 5224 of the 2013-2014 legislative session. The Executive recommendation would delete the provision tying the expense of FY 2014-15 funds to those bills which were not enacted.	Restricted	12,100,000	(\$14,800,000)
		\$2,700,000	(\$2,700,000)
9. MPSERS Cost Offset (Sec. 147a)		Gross	\$100,000,000
Maintains \$100.0 million SAF for districts to reimburse them for a share of their MPSERS costs for FY 2015-16.	Restricted	100,000,000	\$0
10. MPSERS Unfunded Liability State Share (Sec. 147c)		Gross	\$676,900,000
Increases funding for the state share of Michigan Public School Employees' Retirement System (MPSERS) unfunded liability costs for districts, ISDs, and public libraries pursuant to PA 300 of 2012 by \$216.6 million, bringing the total to \$893.5 million for FY 2015-16.	Restricted	676,400,000	\$216,600,000
	GF/GP	\$500,000	\$100,000
11. MPSERS Additional Liability Payment (Sec. 147d)		Gross	\$19,634,000
Eliminates the \$19.6 million SAF one-time additional unfunded liability payment. (HB 4110 reduced the original FY 2014-15 appropriation by \$88.4 million.)	Restricted	19,634,000	(\$19,634,000)
12. Distressed District Rehabilitation Fund (Sec. 11r)		Gross	\$4,000,000
Deposits an additional \$75.0 million SAF into a fund created originally as the Distressed District Emergency Grant fund in FY 2014-15 with an initial \$4.0 million. Funding may be disbursed per the State Treasurer and is intended to support the rehabilitation of districts experiencing severe academic and financial stress in order to mitigate the impact on student learning. Funds with one-time revenue, thus assumes no appropriation for FY 2016-17.	Restricted	4,000,000	\$71,000,000
13. Early Literacy (3rd Grade Reading) Initiative (Sec. 35, 35a, 35b, 35c, 35d, 35e, 35f, 35g) - NEW		Gross	\$0
Provides \$18.4 million (\$2.0 million GF/GP) for FY 2015-16 for new efforts to improve early literacy in an attempt to have children reading on grade level by 3 rd Grade. Funded activities include implementation (\$1.0 million), pilot parenting programs (\$1.0 million), professional development (\$950,000), teacher certification tests (\$500,000), diagnostic tools (\$1.5 million), teacher coaches (\$3.0 million), added instructional time (\$10.0 million), and a research clearinghouse (\$500,000). Maintains funding at \$16.9 million for all but the parenting pilots and one-time cost of developing early literacy teacher certification tests for FY 2016-17.	Restricted	0	\$18,400,000
	GF/GP	\$0	\$2,000,000
14. Career & Technical Education Dual Enrollment (Sec. 61b) – NEW		Gross	\$0
Provides \$17.8 million SAF to expand CTE Middle College programs statewide for FY 2015-16. Programs are intended to provide high school students with an opportunity to finish an associates' degree, finish technical certification or earn college credit while taking high school courses. Programs would be based on 10 prosperity regions and focused on the occupational needs of the region.	Restricted	0	\$17,800,000
15. Career and College Readiness Tools (Sec. 67) – NEW		Gross	\$0
Appropriates \$3.6 million GF/GP for FY 2015-16 administered through the Michigan College Access Network (MCAN) for programs to inform students of college and career options and provide tools and resources to increase the number of students prepared to make informed college and career decisions.	GF/GP	\$0	\$3,600,000

Major Budget Changes From Adjusted FY 2014-15 Appropriations		FY 2014-15 Adjusted Year-to-Date	FY 2015-16 Executive Change
16. Gang Prevention and Intervention Programs (Sec. 31c) – NEW	Gross	\$0	\$1,000,000
Appropriates \$1.0 million for programs intended to improve public safety, reduce the number of youth in gang-related activity, and to increase graduation rates. Funds with one-time revenue, thus assumes no appropriation for FY 2016-17.	Restricted	0	1,000,000
17. Durant – Non Plaintiff Debt Service (Sec. 11g)	Gross	\$39,500,000	(\$39,500,000)
Eliminates funding for the debt service for bonds for districts that were not plaintiffs in the Durant v. State of Michigan special education funding case. FY 2014-15 was the final year for debt service payments.	Restricted	39,500,000	(39,500,000)
18. School Bond Loan Fund (Sec. 11j)	Gross	\$126,000,000	\$17,000,000
Increases debt service payments on behalf of districts that participate in the School Bond Qualification and Loan Program by \$17.0 million in FY 2015-16 for a total of \$143.0 million SAF.	Restricted	126,000,000	17,000,000
19. Cash Flow Borrowing Costs (Sec. 11m)	Gross	\$3,000,000	\$1,000,000
Increases by \$1.0 million each year for a total of \$4.0 million in FY 2015-16 for estimated interest costs incurred by the School Aid Fund associated with cash-flow borrowing to meet the requirement to pay local and intermediate school districts over 11 payments.	Restricted	3,000,000	1,000,000
20. Strict Disciplinary Academy Dropout Recovery (Sec. 25f)	Gross	\$2,000,000	(\$1,000,000)
Reduces funding for alternative count mechanisms for both strict disciplinary academies and dropout recovery programs by \$1.0 million to \$1.0 million for FY 2015-16.	Restricted	2,000,000	(1,000,000)
21. Federal No Child Left Behind and Other Funding (Sec. 39a)	Gross	\$808,001,200	(\$29,393,500)
Decreases level of anticipated federal funds by \$28.9 million to a total of \$809.9 million. Decreases primarily driven by a \$26.5 million reduction in available Title I funds for disadvantaged children.	Federal	808,001,200	(29,393,500)
22. Special Education (Secs. 51a, 51c, 51d, 53a, 54, 56)	Gross	\$1,358,946,100	\$16,600,000
Increases by \$19.6 million SAF from the current YTD appropriation to a total of \$934.5 million SAF for FY 2015-16 to adjust for consensus cost estimates. Federal funds are reduced to \$441.0 million.	Federal	444,000,000	(3,000,000)
	Restricted	914,946,100	19,600,000
23. Career & Technical Education (Sec. 61a)	Gross	\$27,611,000	(\$1,000,000)
Maintains funding at \$26.6 million to reimburse local districts and secondary area vocational/technical centers for a portion of the added costs of career and technical education (CTE) programs for both FY 2015-16. Eliminates \$1.0 million in one-time funding for grants to integrate the Michigan merit curriculum content standards into state-approved CTE instructional programs to award academic credit.	Restricted	27,611,000	(1,000,000)
24. School Bus Natural Gas Conversion (Sec. 74a)	Gross	\$3,000,000	(\$3,000,000)
Eliminates one-time funding for grants to districts to convert their buses from diesel to natural gas.	Restricted	3,000,000	(3,000,000)
25. ISD General Operations (Sec. 81)	Gross	\$67,115,000	(\$7,000)
Maintains \$67.1 million in funding for ISDs after eliminating a 3-year increase tied to the past consolidation of two ISDs. Maintains \$65.1 million for general operations and \$2.0 million for ISD best practices that comply with all 4 remaining best practices. (See Major boilerplate changes below for more detail.)	Restricted	67,115,000	(7,000)
26. Michigan Virtual University (Sec. 98)	Gross	\$7,387,500	\$600,000
Increases funding to \$8.0 million tied to expanded responsibilities including maintaining a statewide network of school-based mentors for online instruction, including community college online courses into the statewide online course catalog, and providing a prototype and pilot to add registration, payment, and transcript functions to the statewide online course catalog.	GF/GP	\$7,387,500	\$600,000
27. STEM Professional Development (Sec. 99b)	Gross	\$330,000	(\$330,000)
Eliminates one-time funding for professional development for teachers in science, technology, and mathematics instruction.	Restricted	330,000	(330,000)

Major Budget Changes From Adjusted FY 2014-15 Appropriations		FY 2014-15 Adjusted Year-to-Date	FY 2015-16 Executive Change
28. FIRST Robotics (Sec. 99h)	Gross	\$2,000,000	0
Maintains \$2.0 million in funding for district grants for FIRST Robotics programs. Funds may be used for stipends for coaches and/or program and competition expenses.	Restricted	2,000,000	0
29. State Assessments (Sec. 104)	Gross	\$47,644,400	2,600,000
Increases funding for state assessments to add additional components to determine a pupil's proficiency level prior to grade 3 for implementation in 2016-2017 including assessments administered in fall and spring to measure English language arts and mathematics in 1 st and 2 nd grades and a kindergarten entry assessment administered in the fall in kindergarten including English language arts and mathematics, and which may also include observational components measuring cognitive, social-emotional, and physical skills.	Federal	6,250,000	0
	Restricted	41,394,400	2,600,000

Major Boilerplate Changes From FY 2014-15

Sec. 6. Pupil Membership Definitions – Revised

Restricts those pupils who may be counted in membership under (4)(j)(ii) that attend programs focused on homeless students to pupils considered homeless under the federal McKinney Homeless Assistance Act.

Adds (4)(ee) to require that a pupil enrolled in an online course under Sec. 21f be counted in membership in its resident (primary) district and strikes a related provision under (6)(p) allowing a student enrolled in an online course under Sec. 21f from being counted in a district other than the resident district without the permission of the resident district.

Sec. 18. Financial Reporting Requirements – REVISED

Revises to require a district or ISD to adopt an annual budget that complies with the Uniform Budgeting and Accounting Act. Revises to maintain the November 15 deadline for reporting 2014-2015 data and to move to November 1 for 2015-2016 data and successive years rather than moving to October 15 as was required in the FY 2014-15 School Aid budget.

Sec. 21f. Online Courses – REVISED

Revises to add community colleges as eligible online course providers. Adds that an online course provider must assign each student with a teacher of record and that a primary (resident) district must assign each student with a mentor. Strikes the payment provisions requiring the primary district to pay the providing district 80% upon enrollment and 20% upon course completion. Revises the maximum amount a primary district must pay a providing district from 8.33% of the minimum foundation allowance (equal to \$610) to 6.66% of the minimum foundation allowance (equal to \$488).

Sec. 22f. Best Practices – REVISED

Deletes all but 1 of the current 9 best practices. Revises to require that districts satisfy 2 of 3 financial best practices including (1) Provide a dashboard of both academic and school finance data, (2) If general fund balance is less than or equal to 5% of operating expenditures, board members receive department-approved training, and (3) General fund balance is greater than 5% of its operating expenditures. Districts must also satisfy 2 of 3 academic best practices including (1) Administer department-approved kindergarten entry assessment, (2) Administer department-approved diagnostic tools to monitor early literacy skills in grades K to 3 and support professional development to identify students who need additional support and to offer research-based interventions, and (3) Assess effectiveness of college and career advising programs by reviewing student-to-counselor ratios, time dedicated to college and career readiness counseling, and amount of professional development offered to advisors.

Sec. 81(6). ISD Best Practices – REVISED

Eliminates 2 of the current best practices and requires ISDs to satisfy all the remaining 4 including (1) Develop or implement a consolidation plan to reduce costs, (2) Develop or implement a technology plan in accordance with MDE policy on behalf of all of its constituent districts to integrate technology into the classroom and prepare teachers to use digital technology for instruction, (3) Provide to parents and community members a dashboard or report card including specified items demonstrating the ISD's efforts to manage its finances responsibly, and (4) Work in a consortium with other ISDs and CEPI to develop local information management system requirements and bid specifications that result in a recommended model that supports interoperability to ensure linkage and connectivity in a manner that facilitates the efficient exchange of data between districts, ISDs, and CEPI.

Major Boilerplate Changes From FY 2014-15

Sec. 102. Deficit Elimination Plans – REVISED

Revises to require a district or ISD to immediately notify the department if a deficit is incurred or a budget with a deficit is adopted and within 30 days of notifying the department, submit to MDE and Treasurer a preplan financial report. Allows department to withhold some or all of money payable under this act, in an amount necessary to incentivize the district or ISD to eliminate its deficit. Deletes two-year deficit elimination requirement, but allows State Superintendent to establish a period within which a district or ISD must eliminate its deficit. Allows MDE to require a deficit elimination plan to include an education plan. MDE shall release funds after it approves the deficit elimination plan, but no longer requires the current year budget to be balanced for approval.

Creates an enhanced deficit elimination plan (EDEP) which shall provide resolution for deteriorating financial circumstances, persistently declining enrollment, or indicators of financial stress likely to result in recurring operating deficits or financial stress. As a condition of approving an EDEP, the Treasurer may require a district or ISD to enter into a financial recovery agreement. Allows Treasury to withhold some or all of state aid funding to incentivize deficit elimination and release funds after approval of EDEP. Treasury may establish a period within which a district or ISD must eliminate its deficit and may set special conditions while an EDEP is in place. A district or ISD with an EDEP must submit to MDE and Treasury an enhanced monthly monitoring report on revenue, expenditures, cash flow, liabilities, budget amendments, pupil membership, and other financial data. Makes an allocation of state aid under the act contingent upon the district's or ISD's compliance with this section.

Sec. 103a. Budgetary Assumptions Reports – NEW

Requires that by July 7 of each year, a district report to CEPI the budgetary assumptions used when adopting its annual budget including projected foundation allowance, projected pupil membership, previous year's expenditures per pupil, and projected expenditures per pupil for current year. Makes an allocation of state aid under the act contingent upon a district's compliance.

Sec. 103b. Distressed Districts – NEW

Requires that if a district determines that conditions of fiscal stress, a deficit, or a financial emergency have arisen or may arise, the district shall notify the State Superintendent and request technical assistance in addressing the issue. The State Superintendent shall notify the State Treasurer of any request for assistance. After receiving a request for technical assistance MDE and Treasury shall, subject to available resources, review the financial condition and budget of the district and provide assistance including, but not limited to, data analysis tools. Makes an allocation of state aid under the act contingent upon a district's compliance with this section.

Sec. 103c. Periodic Financial Status Reports – NEW

Allows Superintendent or Treasurer to require a district to submit periodic financial reports if potential financial stress exists, if a deficit may arise within the current or next two fiscal years, or if a district is unable to meet its financial obligations. A district must provide copies of periodic financial status reports to its governing board and provide Treasury access to all financial records and information requested. Treasury may require a district to submit an EDEP.

Sec. 104b. Michigan Merit Examination – REVISED

Revises such that MME includes a college entrance exam, work skills exam, and a summative Michigan Student Test of Educational Progress (M-STEP). Revises such that the MME "may" include a writing component instead of "shall". Revises to base MME on Michigan Content Standards. Allows MDE to augment the college entrance and work skills components of the MME to develop the assessment, dependent on those components' alignment to Michigan Content Standards. If alignment is not present in these components, MDE will produce additional components as required by law, while minimizing the amount of time needed for assessments.

Sec. 104c. New State Assessments – REVISED

Updates to replace the MEAP with the Michigan Student Test of Education Progress (M-STEP) beginning with 2015-2016 and revises to grades 3-11 instead of grades 3-10. Deletes subsection that required last year's RFP for a new assessment. Deletes subsection that required MDE to seek a federal waiver due to changing assessments. Adds that beginning in 2015-2016, MDE shall field test additional components of the assessment to determine a pupil's proficiency level prior to grade 3 to implement in 2016-2017 including:

- (1) Assessments administered in fall and spring to measure English language arts and mathematics in 1st and 2nd grades.
- (2) A kindergarten entry assessment administered in the fall in kindergarten including English language arts and mathematics, and which may also include observational components measuring cognitive, social-emotional, and physical skills.

Sec. 107. Adult Education – REVISED

Adds that ISDs must give special consideration to adult education providers that provide contextualized learning and career pathways and adds that they base awards on past performance and quality indicators identified by MSF in addition to current requirements of location, demand for services, and cost to provide instruction. Defines "Career Pathway" as education, training, and services that

- (1) Aligns with the skill needs of industries in the economy of the state or region,
- (2) Prepares an individual to be successful in any of a full range of secondary or postsecondary education options including apprenticeships,
- (3) Includes counseling to support an individual's education and career goals,
- (4) Includes education offered concurrently with workforce preparation activities and training for a specific occupation,
- (5) Organizes education, training and other services to meet the needs of an individual that accelerates the advancement of the individual to the extent possible,
- (6) Enables an individual to attain a secondary school diploma or its recognized equivalent and at least 1 recognized postsecondary credential,
- (7) Helps an individual enter or advance within a specific occupation.

SCHOOL AID FUND (SAF) BALANCE SHEET
FY 2016 and FY 2017 Executive Recommendation
(Dollars in Millions)

	Adjusted for HB 4110	Exec Rec	Exec Rec
	FY 2014-15	FY 2015-16	FY 2016-17
Beginning School Aid Fund Balance	\$455.1	\$120.9	\$6.4
Beginning MPSERS Reserve Fund Balance	\$18.0	\$0.0	\$0.0
TOTAL BEGINNING BALANCE	\$473.1	\$120.9	\$6.4
ESTIMATED REVENUE			
SCHOOL AID FUND (SAF) REVENUE			
Revenue Estimates (Jan 2015 CREC)	\$11,889.1	\$12,263.7	\$12,640.9
Jan 2015 CREC adjustments	\$0.0	\$0.0	\$0.0
HMO Use Tax	\$186.8	\$188.9	\$48.8
Online Sales Tax Legislation PA 553/554 (SB 658/659)	\$0.0	\$44.0	\$45.3
Misc. Revenues (Interest and Net Payables/Receivables)	\$0.0	\$0.0	\$0.0
Venture Michigan Fund Certificates	(\$11.9)	(\$11.9)	(\$9.5)
Subtotal: SAF Revenue	\$12,064.0	\$12,484.7	\$12,725.5
OTHER REVENUE ADJUSTMENTS			
General Fund/General Purpose (GF/GP) Grant	\$13.8	\$15.0	\$15.0
Personal Property Tax Reform: GF Transfer to School Aid	\$19.9	\$30.9	\$42.0
Federal Aid	\$1,808.2	\$1,775.8	\$1,775.8
FY 14 PA 116 Federal RTTT Early Learning Challenge Grant	\$0.0	\$0.0	\$0.0
Subtotal: Other Revenue	\$1,841.9	\$1,821.7	\$1,832.8
TOTAL REVENUE	\$13,905.9	\$14,306.4	\$14,558.3
ESTIMATED EXPENDITURES			
ESTIMATED SCHOOL AID EXPENDITURES			
Ongoing Baseline	\$13,490.2	\$13,844.3	\$13,839.3
Expenditures funded with One-time Revenue	\$380.1	\$114.7	\$0.0
January 2015 Cost Adjustments/HB 4110	(\$183.4)	\$0.0	\$0.0
Subtotal: SCHOOL AID EXPENDITURES	\$13,686.9	\$13,959.0	\$13,839.3
Community Colleges	\$364.7	\$256.7	\$263.6
Higher Education	\$206.5	\$205.2	\$205.4
Subtotal: Post Secondary Expenditures	\$571.2	\$461.9	\$469.0
TOTAL EXPENDITURES	\$14,258.1	\$14,420.9	\$14,308.3
Current Year: Revenues - Expenditures	(\$352.2)	(\$114.5)	\$250.0
SAF ENDING BALANCE	\$120.9	\$6.4	\$256.4
MPSERS one time deposit	\$0.0	\$0.0	\$0.0
TOTAL ENDING BALANCE	\$120.9	\$6.4	\$256.4

SCHOOL AID LINE ITEM SUMMARY



Sec.	
11g	Durant - Debt Service
11j	School Bond Redemption Fund
11m	Cash Flow Borrowing Costs
11r	Distressed Districts Emergency Grant Fund
20f	Hold Harmless Grants
20g	Dissolved District Transition Grants
22a	Foundations: Proposal A Obligation Payment
22b	Foundations: Discretionary Payment
22c	Foundations: Equity Payment
22d	Isolated District Funding
22f	Best Practices Incentive Grants
22g	Consolidation Innovation Grants
22i	Technology Infrastructure Improvement Grants
22j	District Performance Funding
24	Court-Placed Pupils
24a	Juvenile Detention Facility Programs
24c	Youth ChalleNGe Program
25f	Strict Discipline Academy Pupil Payments
26a	Renaissance Zone Reimbursement
26b	PILT Reimbursement
26c	Promise Zone Funding
31a	"At Risk" Pupil Support
31a(6)	School Based Health Centers
31a(7)	Hearing and Vision Screening
31c	Gang Prevention and Intervention Programs - NEW
31d	State School Lunch Programs
31d	Federal School Lunch Programs
31f	School Breakfast Program
31g	Online Nutrition Program
32d	Great Start Readiness Program
32p	Early Childhood Block Grants
35	Early Literacy Implementation - NEW
35a	Early Literacy Parents University Pilot - NEW
35b	Early Literacy Professional Development - NEW
35c	Early Literacy Teacher Certification Test - NEW
35d	Early Literacy Diagnostic Tools - NEW
35e	Early Literacy Teacher Coaches - NEW
35f	Early Literacy Added Instructional Time - NEW
35g	Early Literacy Research Clearinghouse - NEW
39a(1)	Federal "No Child Left Behind"
39a(2)	Other Federal Funding
41	Bilingual Education Grants
43	Teacher Certification Test Rewrite
51a(1)	Special Education - Federal Reimbursement
51a(2)	Special Ed ISD Foundation and Costs
51a(3)	Special Ed ISD Hold Harmless Payment
51a(6)	Special Ed Admin Rules Changes
51a(11)	Special Ed Foundations for Non Sec. 52 to ISDs

FY 2014-15		
ENACTED PA 196 of 14 (HB 5314)	Change from YTD	HB 4110 (H-1) Supplemental
\$39,500,000		\$39,500,000
\$126,000,000		\$126,000,000
\$4,000,000	(\$1,000,000)	\$3,000,000
\$4,000,000		\$4,000,000
\$6,000,000		\$6,000,000
\$2,200,000		\$2,200,000
\$5,393,000,000	(\$13,000,000)	\$5,380,000,000
\$3,492,000,000	(\$58,000,000)	\$3,434,000,000
\$103,000,000		\$103,000,000
\$2,584,600		\$2,584,600
\$75,000,000		\$75,000,000
\$2,000,000		\$2,000,000
\$41,500,000		\$41,500,000
\$51,100,000		\$51,100,000
\$8,000,000		\$8,000,000
\$2,195,500		\$2,195,500
\$1,500,000		\$1,500,000
\$2,000,000		\$2,000,000
\$4,210,000		\$4,210,000
\$293,100		\$293,100
\$308,988,200		\$308,988,200
\$3,557,300		\$3,557,300
\$5,150,000		\$5,150,000
\$0		\$0
\$22,495,100		\$22,495,100
\$513,200,000		\$513,200,000
\$5,625,000		\$5,625,000
\$1,200,000	(\$1,200,000)	\$0
\$239,575,000		\$239,575,000
\$10,900,000		\$10,900,000
\$0		\$0
\$0		\$0
\$0		\$0
\$0		\$0
\$0		\$0
\$0		\$0
\$0		\$0
\$0		\$0
\$0		\$0
\$807,969,900		\$807,969,900
\$31,300,000		\$31,300,000
\$1,200,000		\$1,200,000
\$1,800,000		\$1,800,000
\$370,000,000		\$370,000,000
\$252,000,000	(\$200,000)	\$251,800,000
\$1,000,000		\$1,000,000
\$2,200,000		\$2,200,000
\$3,300,000	\$700,000	\$4,000,000

FY 2015-16	
Change from YTD	Exec Rec
(\$39,500,000)	\$0
\$17,000,000	\$143,000,000
\$1,000,000	\$4,000,000
\$71,000,000	\$75,000,000
	\$6,000,000
	\$2,200,000
(\$103,000,000)	\$5,277,000,000
\$228,000,000	\$3,662,000,000
(\$103,000,000)	\$0
	\$2,584,600
(\$45,000,000)	\$30,000,000
	\$2,000,000
(\$16,500,000)	\$25,000,000
(\$51,100,000)	\$0
	\$8,000,000
(\$5,700)	\$2,189,800
(\$2,600)	\$1,497,400
(\$1,000,000)	\$1,000,000
	\$26,300,000
\$66,800	\$4,276,800
\$316,900	\$610,000
\$100,000,000	\$408,988,200
	\$3,557,300
	\$5,150,000
\$1,000,000	\$1,000,000
	\$22,495,100
	\$513,200,000
	\$5,625,000
	\$0
	\$239,575,000
\$5,000,000	\$15,900,000
\$1,000,000	\$1,000,000
\$1,000,000	\$1,000,000
\$950,000	\$950,000
\$500,000	\$500,000
\$1,450,000	\$1,450,000
\$3,000,000	\$3,000,000
\$10,000,000	\$10,000,000
\$500,000	\$500,000
(\$28,893,500)	\$779,076,400
(\$500,000)	\$30,800,000
	\$1,200,000
	\$1,800,000
	\$370,000,000
\$5,400,000	\$257,200,000
	\$1,000,000
	\$2,200,000
(\$800,000)	\$3,200,000

FY 2016-17	
Change from YTD	Exec Rec
\$0	\$0
\$18,000,000	\$161,000,000
\$1,000,000	\$5,000,000
(\$75,000,000)	\$0
	\$6,000,000
(\$2,200,000)	\$0
(\$133,000,000)	\$5,144,000,000
\$4,000,000	\$3,666,000,000
	\$0
	\$2,584,600
	\$30,000,000
(\$2,000,000)	\$0
(\$25,000,000)	\$0
	\$0
	\$8,000,000
	\$2,189,800
	\$1,497,400
(\$1,000,000)	\$0
	\$26,300,000
	\$4,276,800
\$490,000	\$1,100,000
	\$408,988,200
	\$3,557,300
	\$5,150,000
(\$1,000,000)	\$0
	\$22,495,100
	\$513,200,000
	\$5,625,000
	\$0
	\$239,575,000
	\$15,900,000
	\$1,000,000
(\$1,000,000)	\$0
	\$950,000
(\$500,000)	\$0
	\$1,450,000
	\$3,000,000
	\$10,000,000
	\$500,000
	\$779,076,400
	\$30,800,000
	\$1,200,000
(\$1,800,000)	\$0
	\$370,000,000
\$4,400,000	\$261,600,000
	\$1,000,000
	\$2,200,000
	\$3,200,000

SCHOOL AID LINE ITEM SUMMARY



51c	Special Ed Headlee Obligation (Durant)
51d	Special Education - Other Federal Grants
53a	Special Ed for Court Placed Pupils
54	Special Ed Michigan School Blind/Deaf
56	Special Ed ISD Millage Equalization
61a	Career & Tech Ed Programs
61b	Career & Tech Ed Dual Enrollment Programs - NEW
62	ISD Vocational Education Millage Equalization
64b	Dual Enrollment Incentive Payments
64c	Career Readiness Study
67	Career and College Readiness Tools - NEW
74	School Bus Driver Safety Instruction
74	School Bus Inspections
74a	School Bus Diesel to Natural Gas Conversion
81	ISD General Operations Support
94	Advanced Placement (AP) Incentive Program
94a	Center for Educational Performance and Information
94a	Center for Educational Performance and Info - Federal
95a	Educator and Administrator Evaluations
98	Michigan Virtual University
99	Math and Science Centers - State
99	Math and Science Centers - Federal
99b	STEM Professional Development
99h	FIRST Robotics
104	Education Assessments - State
104	Education Assessments - Federal
107	Adult Education
147a	MPSERS Cost Offset
147c	MPSERS State Share of Unfunded Liability Payments
147d	MPSERS ONE-TIME Extra UAL Payment
152a	Adair - Database Payment
TOTAL APPROPRIATIONS	

FY 2014-15		
ENACTED PA 196 of 14 (HB 5314)	Change from YTD	HB 4110 (H-1) Supplemental
\$630,500,000	(\$24,500,000)	\$606,000,000
\$74,000,000		\$74,000,000
\$10,500,000		\$10,500,000
\$1,688,000		\$1,688,000
\$37,758,100		\$37,758,100
\$27,611,300		\$27,611,300
\$0		\$0
\$9,190,000		\$9,190,000
\$1,750,000		\$1,750,000
\$250,000		\$250,000
\$0		\$0
\$1,625,000		\$1,625,000
\$1,691,500		\$1,691,500
\$3,000,000		\$3,000,000
\$67,115,000		\$67,115,000
\$250,000		\$250,000
\$12,022,800		\$12,022,800
\$193,500		\$193,500
\$14,800,000		\$14,800,000
\$7,387,500		\$7,387,500
\$3,225,000		\$3,225,000
\$5,249,300		\$5,249,300
\$330,000		\$330,000
\$2,000,000		\$2,000,000
\$41,394,400		\$41,394,400
\$6,250,000		\$6,250,000
\$22,000,000		\$22,000,000
\$100,000,000		\$100,000,000
\$674,700,000	\$2,200,000	\$676,900,000
\$108,000,000	(\$88,365,500)	\$19,634,500
\$38,000,500		\$38,000,500
\$13,870,325,600	(\$183,365,500)	\$13,686,960,100

FY 2015-16	
Change from YTD	Exec Rec
\$15,000,000	\$621,000,000
(\$3,000,000)	\$71,000,000
	\$10,500,000
	\$1,688,000
	\$37,758,100
(\$1,000,000)	\$26,611,300
\$17,800,000	\$17,800,000
	\$9,190,000
	\$1,750,000
(\$250,000)	\$0
\$3,600,000	\$3,600,000
	\$1,625,000
(\$800)	\$1,690,700
(\$3,000,000)	\$0
(\$7,000)	\$67,108,000
	\$250,000
(\$55,800)	\$11,967,000
	\$193,500
(\$14,800,000)	\$0
\$600,000	\$7,987,500
	\$3,225,000
	\$5,249,300
(\$330,000)	\$0
	\$2,000,000
\$2,600,000	\$43,994,400
	\$6,250,000
	\$22,000,000
	\$100,000,000
\$216,600,000	\$893,500,000
(\$19,634,500)	\$0
	\$38,000,500
\$272,003,800	\$13,958,963,900

FY 2016-17	
Change from YTD	Exec Rec
\$12,000,000	\$633,000,000
	\$71,000,000
	\$10,500,000
	\$1,688,000
	\$37,758,100
	\$26,611,300
	\$17,800,000
	\$9,190,000
(\$1,750,000)	\$0
(\$600,000)	\$3,000,000
	\$1,625,000
	\$1,690,700
	\$0
	\$67,108,000
(\$250,000)	\$0
	\$11,967,000
	\$193,500
	\$0
(\$600,000)	\$7,387,500
	\$3,225,000
	\$5,249,300
	\$0
(\$2,000,000)	\$0
	\$43,994,400
	\$6,250,000
	\$22,000,000
	\$100,000,000
\$88,100,000	\$981,600,000
	\$0
	\$38,000,500
(\$119,710,000)	\$13,839,253,900

REVENUE BY SOURCE	
Federal Aid	\$1,808,162,700
School Aid Fund	\$11,929,262,900
MPSERS Reserve Fund	\$18,000,000
General Fund/General Purpose	\$114,900,000
TOTAL REVENUE	\$13,870,325,600

		\$1,808,162,700
	(\$102,165,500)	\$11,827,097,400
		\$18,000,000
	(\$81,200,000)	\$33,700,000
	(\$183,365,500)	\$13,686,960,100

	(\$32,393,500)	\$1,775,769,200
	\$310,197,300	\$12,137,294,700
	(\$18,000,000)	\$0
	\$12,200,000	\$45,900,000
	\$272,003,800	\$13,958,963,900

		\$1,775,769,200
	(\$130,810,000)	\$12,006,484,700
		\$0
	\$11,100,000	\$57,000,000
	(\$119,710,000)	\$13,839,253,900