

FY 2026-27: SCHOOL AID
Summary: As Reported by House Subcommittee
House Bill 5628 (H-1)



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IDG/IDT	FY 2025-26	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	Difference: House	
	Year-to-Date as of 2/11/26	Executive	House	Senate	Conference	From FY 2025-26 YTD	%
	\$0	\$0	\$0	\$	\$	\$0	--
Federal	2,407,708,500	2,405,708,500	2,405,708,500			(2,000,000)	(0.1)
Local	0	0	0			0	--
Private	0	0	0			0	--
Restricted	18,807,972,100	18,952,376,700	19,051,786,800			243,814,700	1.3
GF/GP	73,151,100	45,334,900	67,334,900			(5,816,200)	(8.0)
Gross	\$21,288,831,700	\$21,403,420,100	\$21,524,830,200	\$	\$	\$235,998,500	1.1

Note: Appropriation figures for all years include all proposed appropriation amounts, including amounts designated as “one-time.”

Overview

The School Aid budget makes appropriations to the state’s 537 local school districts, 285 public school academies (PSAs), and 56 intermediate school districts (ISDs) for operations and certain categorical programs. It also appropriates funds to the Michigan Department of Education (MDE), Michigan Department of Lifelong Education, Advancement, and Potential (MiLEAP), Center for Educational Performance and Information (CEPI), and other entities to implement certain grants and other programs related to K-12 education.

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations	FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
1. Foundation Allowances (Secs. 22a & 22b)	Gross \$10,481,500,000	\$323,000,000
<u>Executive</u> increases by \$325.0 million Gross (\$350,000 GF/GP) to provide a \$250 (2.5%) per-pupil increase in the foundation allowance, from \$10,050 to \$10,300. (See Major Boilerplate Changes for Sec. 22b below.)	Restricted 10,481,263,600	323,000,000
	GF/GP \$236,400	\$0
<u>House</u> increases by \$323.0 million SAF to provide a \$250 (2.5%) per-pupil increase in the foundation allowance, from \$10,050 to \$10,300. (See Major Boilerplate Changes for Sec. 22b below.)		
2. Foundations: Cyber Schools Reduction (Secs. 22a & 22b)	Gross NA	\$0
<u>Executive</u> reduces the foundation allowance for cyber schools to 80% of the proposed Target foundation allowance, or from \$10,300 to \$8,240 per pupil, an estimated savings of \$53.0 million.	Restricted NA	0
<u>House</u> maintains the foundation allowance for cyber schools at the proposed Target foundation allowance, \$10,300.	GF/GP NA	\$0
3. Foundations: Weighted Pupil Membership (Sec. 22b(3)) – NEW	Gross \$0	\$0
<u>Executive</u> in addition to the foundation allowance, creates a “weighted pupil membership” that increases funding to districts for students who are English language learners (ELLs) or are economically disadvantaged. The funding amount is based on a percentage of the foundation allowance. Transfers \$1.4 billion (including 6.1% increases for each line) from Sec. 31a (At-Risk) and Sec. 41 (Bilingual Education) to Sec. 22b(3) to support the weighted formula. At-Risk pupils are counted as between 0.1692 and 0.2273 weighted pupil FTEs, and ELL pupils are counted as between 0.0190 and 0.1687 weighted pupil FTEs. (See Major Boilerplate Changes for Secs. 6, 22b, and 164m below.)	Restricted 0	0
<u>House</u> does not include.	GF/GP \$0	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
4. Foundations: DPSCD (Secs. 22a & 22b)	Gross	\$124,000,000	(\$124,000,000)
<u>Executive</u> eliminates \$124.0 million one-time SAF for Detroit Public Schools Community District (DPSCD) costs and provides intent that DPSCD's taxable value per pupil begin to be counted toward the local portion of the district's foundation allowance.	Restricted	124,000,000	(124,000,000)
<u>House</u> concurs with Executive.	GF/GP	\$0	\$0
5. Foundations: Cost Adjustments (Secs. 22a & 22b)	Gross	NA	(\$320,500,000)
<u>Executive</u> reduces by \$320.5 million SAF to reflect January consensus pupil and cost estimates.	Restricted	NA	(320,500,000)
<u>House</u> concurs with Executive.	GF/GP	NA	\$0
6. Numeracy Supports (Sec. 36) – NEW	Gross	\$0	\$100,000,000
<u>Executive</u> does not include.	Restricted	0	100,000,000
<u>House</u> provides \$100.0 million one-time SAF for payments to districts and ISDs to improve educational outcomes in mathematics. Creates a Committee for Mathematics Achievement to evaluate and maintain a ranked list of available mathematics curricula, professional development, and tools. Limits the committee to recommending five mathematics curricula. Allows for two rounds of grant applications. Grants awarded in the first round may only be used to purchase one of the five approved mathematics curricula. Grants awarded in the second round may also be used for professional development and other tools. Allows members of the committee to receive up to an \$8,000 annual stipend. Allocates \$1.0 million for a statewide online supplemental math education tool.	GF/GP	\$0	\$0
7. Literacy Supports (Sec. 35m)	Gross	\$64,400,000	\$85,600,000
<u>Executive</u> retains and increases by \$35.6 million one-time SAF for a total of \$100.0 million one-time SAF and revises to spend over two years payments for districts and ISDs to improve literacy outcomes by implementing early literacy series and materials.	Restricted	64,400,000	85,600,000
<u>House</u> retains and increases by \$85.6 million SAF and revises to be ongoing for a total of \$150.0 million SAF. Requires funds to be spent on only one of five literacy curriculum: Amplify CKLA, HMH Into Reading, Savvas Literacy Programs, Great Minds Wit & Wisdom, and EL Education K-8 Language Arts Curriculum.	GF/GP	\$0	\$0
8. LETRS Professional Learning (Sec. 35a(10))	Gross	\$10,000,000	\$65,000,000
<u>Executive</u> retains and increases by \$40.0 million one-time SAF for a total of \$50.0 million one-time SAF for LETRS professional learning and revises to spend over five years. Revises eligible recipients to PreK to grade five educators, special education educators, and administrators overseeing these professionals (previously required PreK-1 teachers to receive the training before other recipients). Adds requirement for LETRS to report to MDE quarterly.	Restricted	10,000,000	65,000,000
<u>House</u> retains and increases by \$65.0 million one-time SAF for a total of \$75.0 million one-time SAF to spend over three years. Revises eligible recipients to K to grade five educators, special education educators, and administrators overseeing these professionals. Concurs with Executive to require quarterly reporting. Requires MDE to create a credential confirming completion of training.	GF/GP	\$0	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
9. At-Risk (Sec. 31a)	Gross	\$1,293,655,000	\$64,682,800
<u>Executive</u> increases by \$78.8 million SAF (6.1%) for a total of \$1.4 billion SAF, but transfers funding to Sec. 22b(3) for purposes of a new weighted pupil membership. Eliminates all At-Risk-related boilerplate in this section (some requirements are moved to Sec. 164m). (See Major Boilerplate Changes for Secs. 6, 22b, and 164m below.)	Restricted	1,293,655,000	64,682,800
<u>House</u> increases by \$64.7 million SAF for a total of \$1.4 billion SAF. Requires funds be distributed to support category buildings within a district according to the number of economically disadvantaged students within a building. Does not include Executive boilerplate revisions.	GF/GP	\$0	\$0
10. Infrastructure Grants (Sec. 12e)	Gross	\$100,000,000	\$50,000,000
<u>Executive</u> eliminates one-time funding.	Restricted	100,000,000	50,000,000
<u>House</u> retains and increases by \$50.0 million and revises fund source from School Infrastructure and Consolidation Fund to SAF for a total of \$150.0 million one-time SAF. Allocates funds only for critical infrastructure needs affecting the health, safety, or well-being of students.	GF/GP	\$0	\$0
11. High-Impact Tutoring (Sec. 35p) – NEW	Gross	\$0	\$50,000,000
<u>Executive</u> provides \$100.0 million one-time SAF for competitive grants to approved, evidence-based tutoring programs to provide in-person tutoring during the school day at least twice a week. Requires student-tutor ratios no higher than 1:4. Provides intent that grant recipients receive up to 50% of the awarded amount in FY 2026-27 and the remaining amount in FY 2027-28. Allocates \$600,000 to the Clinton County Regional Educational Service Agency (CCRESA) to work with the Michigan Association of Intermediate School Administrators (MAISA) to report on programs funded and their impact, provide technical assistance to districts, and use up to \$300,000 for the MAISA Michigan Collaborative Hub.	Restricted	0	50,000,000
<u>House</u> provides \$50.0 million one-time SAF. Concurs with Executive boilerplate, but revises to allow tutoring to be before or after school and requires ongoing assessment and feedback.	GF/GP	\$0	\$0
12. STEM Supports (Sec. 36a) – NEW	Gross	\$0	\$50,000,000
<u>Executive</u> does not include.	Restricted	0	50,000,000
<u>House</u> provides \$50.0 million one-time SAF for payments to districts and ISDs to improve educational outcomes in STEM. Creates a Committee for STEM Achievement to evaluate and maintain a ranked list of available STEM curricula, professional development, and tools. Limits the committee to recommending five STEM curricula. Allows for two rounds of grant applications. Grants awarded in the first round may only be used to purchase one of the five approved STEM curricula. Grants awarded in the second round may also be used for professional development and other tools. Grants may not be used for items eligible for funding under Sec. 36. Allows members of the committee to receive up to an \$8,000 annual stipend.	GF/GP	\$0	\$0
13. Fund Deposits	Gross	NA	\$0
<u>House</u> deposits the following amounts into subaccounts of the School Aid Fund (Note: The columns on the right reflect appropriations and do not include deposits):	Restricted	NA	0
<ul style="list-style-type: none"> \$11.0 million SAF into the School Infrastructure and Consolidation Reserve Fund \$239.1 million SAF into the School Aid Countercyclical Budget Stabilization Fund \$20.0 million SAF into the new Special Education Reserve Fund 	GF/GP	NA	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
14. Mental Health & School Safety (Sec. 31aa)	Gross	\$321,000,000	\$0
<u>Executive</u> retains and revises \$300.0 million one-time SAF to be \$50.0 million ongoing and \$250.0 one-time and eliminates \$21.0 million one-time GF/GP for a total of \$300.0 million SAF. Removes nonpublic schools as eligible recipients. Eliminates allocations of \$53.5 million Gross (\$3.5 million GF/GP) for grants for school resource officers and \$53.5 million Gross (\$3.5 million GF/GP) for grants for mental health staff. Increases the allocation for per-pupil grants to improve student mental health and student safety from \$214.0 million Gross (\$14.0 million GF/GP) to \$300.0 million SAF (the full amount of funding under this section).	Restricted	300,000,000	0
<u>House</u> retains and revises \$321.0 million one-time Gross to be \$200.0 million ongoing SAF and \$121.0 million one-time Gross (\$21.0 million GF/GP). Retains nonpublic schools as eligible recipients. Retains allocations of \$53.5 million Gross (\$3.5 million GF/GP) for school resources officers and \$53.5 million Gross (\$3.5 million GF/GP) for mental health staff. Revises per-pupil payments to be \$146.87 per pupil in a district that opts in to receive funding. Revises to require recipients to waive privilege only after an intentional incident that results in fatality or significant bodily injury to three or more individuals.	GF/GP	\$21,000,000	\$0
15. Vacant Building Demolition (Sec. 12f) – NEW	Gross	\$0	\$8,800,000
<u>Executive</u> does not include.	Restricted	0	8,800,000
<u>House</u> provides \$8.8 million one-time SAF for grants to demolish district-owned buildings for districts that have lost more than 80% of their pupil membership.	GF/GP	\$0	\$0
16. Transportation Costs (Sec. 22l)	Gross	\$125,000,000	\$0
<u>Executive</u> retains \$125.0 million one-time School Transportation Fund to districts and ISDs based on riders per square mile and the cost per rider. There would be approximately \$8.9 million left in the School Transportation Fund at the end of FY 2026-27.	Restricted	125,000,000	0
<u>House</u> concurs with Executive. Prohibits MDE from requiring recipients to submit itemized expense information from third-party entities providing transportation services.	GF/GP	\$0	\$0
17. Dual Enrollment (Sec. 21b) – NEW	Gross	\$0	\$40,000,000
<u>Executive</u> provides \$20.0 million one-time SAF to reimburse high-poverty districts in opportunity index bands 4, 5, or 6 for dual enrollment costs. (Currently, districts pay students' dual enrollment costs using general operations funding, i.e., the foundation allowance, or through an ISD's participation under Sec. 61b for CTE-related dual enrollment programs.) If funds are insufficient, provides a cap for any individual district of 25% of the appropriation, followed by equal percentage proration.	Restricted	0	40,000,000
<u>House</u> provides \$40.0 million one-time SAF. Concurs with Executive boilerplate, but allows districts in opportunity index bands 3, 2, and 1 to receive funding if all eligible expenses have been reimbursed for districts in higher bands. Allows districts to receive funding for work-based learning programs and early middle college dual enrollment programs.	GF/GP	\$0	\$0
18. Partnership Model Districts (Sec. 21h)	Gross	\$6,137,400	\$0
<u>Executive</u> retains \$6.1 million one-time School Aid Pupil Support Reserve Fund for districts that are in a partnership to improve student achievement and district financial stability. Maintains intent to fund the section with the reserve fund through FY 2027-28.	Restricted	6,137,400	0
<u>House</u> concurs with Executive.	GF/GP	\$0	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
19. Isolated Districts (Sec. 22d)	Gross	\$12,873,100	\$643,700
<u>Executive</u> increases by \$783,000 SAF (6.1%) for a total of \$13.7 million SAF for small, isolated districts; districts with fewer than 10.0 pupils per square mile; districts with greater than 250 square miles; and a district on an island accessible by bridge (Grosse Ile).	Restricted	12,873,100	643,700
<u>House</u> increases by \$643,700 SAF (5.0%) for a total of \$13.5 million SAF.	GF/GP	\$0	\$0
20. Technology Regional Data Hubs (Sec. 22m)	Gross	\$5,000,000	\$0
<u>Executive</u> eliminates \$1.5 million one-time SAF for a total of \$3.5 million ongoing SAF to support integration of local school data systems into the Michigan Data Hub Network.	Restricted	5,000,000	0
<u>House</u> retains \$1.5 million one-time SAF for a total of \$5.0 million SAF.	GF/GP	\$0	\$0
21. Mathematics Pathways (Sec. 23h) – NEW	Gross	\$0	\$0
<u>Executive</u> provides \$12.0 million one-time SAF for Gogebic-Ontonagon ISD, in partnership with MAISA, to provide mathematics professional learning opportunities for educators (\$3.0 million) and fund early mathematics specialists within ISDs (\$9.0 million). Allows funds to be expended through FY 2028-29.	Restricted	0	0
<u>House</u> does not include.	GF/GP	\$0	\$0
22. Dropout Recovery Programs (Secs. 22b & 25g)	Gross	\$1,250,000	(\$500,000)
<u>Executive</u> eliminates \$500,000 one-time SAF and transfers remaining \$750,000 ongoing SAF from Sec. 25g (Dropout Recovery Programs) to be distributed under Sec. 22b as part of the foundation allowance rather than a separate appropriation. The program is estimated to cost over \$750,000 in FY 2026-27; funding would be prorated under Sec. 25g but would require full payment under Sec. 22b. (See Major Boilerplate Changes for Sec. 6 below.)	Restricted	1,250,000	(500,000)
<u>House</u> eliminates \$500,000 one-time SAF for a total of \$750,000 SAF. Does not include Executive revisions.	GF/GP	\$0	\$0
23. MI Future Educator Fellowship Program (Sec. 27a)	Gross	\$25,000,000	\$0
<u>Executive</u> retains \$10.0 million one-time Educator Fellowship Public Provider Fund for a total of \$25.0 million Gross (\$5.0 million GF/GP) to offset tuition costs for college students earning their initial certification. Removes requirement that recipients must have a high school diploma or equivalent (recipients must be enrolled in an eligible educator preparation program). Requires educator preparation programs to include coursework on the science of reading or provide MiLEAP a plan to do so by September 30, 2027 in order to comply with 2024 PA 147.	Restricted	20,000,000	1,800,000
<u>House</u> retains \$10.0 million one-time Educator Fellowship Public Provider Fund and revises \$1.8 million ongoing GF/GP to be \$1.8 million one-time Educator Fellowship Private Provider Fund for a total of \$25.0 million Gross (\$3.8 million GF/GP). Allows recipients to work at a nonpublic school to meet the required years spent working as a certified teacher. Requires educator preparation programs to include coursework on the science of reading.	GF/GP	\$5,000,000	(\$1,800,000)
24. Grow Your Own Programs (Sec. 27b)	Gross	\$70,000,000	(\$70,000,000)
<u>Executive</u> retains \$60.0 million one-time SAF (a \$10.0 million reduction) to be spent over three years for tiered competitive grants to districts, ISDs, and consortia of ISDs for grow your own programs (strikes educator development programs as an eligible use). Removes caps on grant funding for each tier. Allocates \$3.0 million for school librarian specialist certification grants.	Restricted	70,000,000	(70,000,000)
<u>House</u> eliminates one-time funding.	GF/GP	\$0	\$0

<u>Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations</u>		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
25. MI Future Educator Student Teacher Stipend (Sec. 27c)	Gross	\$50,000,000	\$12,500,000
<u>Executive</u> retains \$20.0 million one-time Educator Fellowship Public Provider Fund for a total of \$50.0 million Gross (\$0 GF/GP) for payments to student teachers. Requires educator preparation programs to include coursework on the science of reading or provide MILEAP a plan to do so by September 30, 2027 in order to comply with 2024 PA 147.	Restricted	50,000,000	12,500,000
<u>House</u> provides an additional \$12.5 million Educator Fellowship Private Provider Fund and retains \$20.0 million one-time Educator Fellowship Public Provider Fund for a total of \$62.5 million Gross (\$0 GF/GP). Adds individuals student teaching at nonpublic schools as eligible recipients. Requires educator preparation programs to include coursework on the science of reading.	GF/GP	\$0	\$0
26. Learner and Educator Credentialing (Sec. 27o) – NEW	Gross	\$0	\$4,000,000
<u>Executive</u> does not include.	Restricted	0	4,000,000
<u>House</u> provides \$4.0 million one-time SAF for a statewide digital credentialing initiative to track CTE program completion for students and literacy professional development for educators.	GF/GP	\$0	\$0
27. Enrollment Stabilization (Sec. 29)	Gross	\$71,000,000	\$0
<u>Executive</u> retains and increases by \$54.0 million one-time Enrollment Stabilization Fund for a total of \$125.0 million one-time Enrollment Stabilization Fund to offset up to half of a district's or IDS's foundation allowance loss due to declining enrollment. Currently, this section is prorated to about 63%; this increase would fully fund the calculation. There would be approximately \$6.4 million left in the Enrollment Stabilization Fund at the end of FY 2026-27.	Restricted	71,000,000	0
<u>House</u> retains \$71.0 million one-time Enrollment Stabilization Fund.	GF/GP	\$0	\$0
28. Universal School Breakfast and Lunch (Sec. 30d)	Gross	\$201,600,000	\$0
<u>Executive</u> eliminates \$1.6 million one-time GF/GP for a total of \$200.0 million ongoing SAF for providing free school breakfast and lunch for all PreK-12 students. Removes nonpublic school students from eligibility. Adds requirement that a participating entity must participate in the National School Breakfast Program (in addition to the National School Lunch Program).	Restricted	200,000,000	0
<u>House</u> retains and revises \$1.6 million one-time GF/GP to be ongoing for a total of \$201.6 million ongoing Gross (\$1.6 million GF/GP). Maintains eligibility for nonpublic school students. Concurs with Executive to require participation in the National School Breakfast Program. Prohibits recipients from providing or selling soda or candy to students.	GF/GP	\$1,600,000	\$0
29. Ten Cents a Meal (Sec. 31j) – NEW	Gross	\$0	\$4,200,000
<u>Executive</u> does not include.	Restricted	0	4,000,000
<u>House</u> provides \$4.2 million one-time Gross (\$200,000 GF/GP; \$4.0 million SAF) for districts and nonpublic schools to participate in the Ten Cents a Meal program to purchase locally grown fruits, vegetables, and legumes.	GF/GP	\$0	\$200,000

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
30. Great Start Readiness Program (GSRP) (Secs. 32d & 39)	Gross	\$656,567,600	\$15,314,200
<u>Executive</u> increases by \$138.1 million Gross (including a reduction of \$350,000 GF/GP) for a total of \$794.7 million Gross (\$0 GF/GP) for school readiness preschool programs for four-year-old children. Revises as follows:	Restricted	656,217,600	15,664,200
	GF/GP	\$350,000	(\$350,000)
<ul style="list-style-type: none"> Increases by \$100.0 million SAF for additional slot allocations for classrooms. Increases by \$38.1 million (6.1%) to increase the Great Start Readiness Foundation by \$640 from \$10,650 to \$11,290. In addition to an ongoing allocation of \$10.0 million SAF for transportation costs, retains an appropriation of \$18.0 million one-time GSRP Reserve Fund. Revises allocation of \$350,000 GF/GP for a longitudinal evaluation of GSRP to be an indeterminate amount of SAF that is allocated from programmatic funding. Increases programmatic funding by \$350,000 SAF but does not specify the amount that may be allocated for the evaluation. 			
<u>House</u> increases by \$15.3 million Gross (including a reduction of \$350,000 GF/GP) for a total of \$671.9 million Gross (\$0 GF/GP). Revises as follows:			
<ul style="list-style-type: none"> Increases by \$15.7 million SAF (2.5%) to increase the Great Start Readiness Foundation by \$266 from \$10,650 to \$10,916. Concurs with Executive to retain \$18.0 million one-time GSRP Reserve Fund. Eliminates \$350,000 GF/GP for a longitudinal evaluation. 			
31. GSRP Classroom Start-Up Grants (Sec. 32d(29))	Gross	\$10,000,000	(\$10,000,000)
<u>Executive</u> retains and increases by \$15.0 million one-time SAF for a total of \$25.0 million one-time SAF for grants to ISDs of up to \$50,000 for each new or expanding GSRP classroom.	Restricted	10,000,000	(10,000,000)
<u>House</u> eliminates \$10.0 million one-time SAF.	GF/GP	\$0	\$0
32. Out of School Time (Sec. 32n)	Gross	\$75,000,000	\$0
<u>Executive</u> retains and increases by \$10.0 million one-time School Aid Pupil Support Fund and provides \$50.0 million ongoing SAF for a total of \$135.0 million Gross (\$85.0 million one-time School Aid Pupil Support Fund; \$50.0 million ongoing SAF) for Clinton County RESA to collaborate with MiLEAP to award competitive grants to CBOs, IHEs, public libraries, local governments, or ISDs for before and after school programs and summer school programs. Requires MiLEAP to develop a tiered grant structure based on the number of program sites that would be served and caps largest tier at 40% of total funding. Requires MiLEAP to make half of a grant payment (instead of the full amount) upon award unless the recipient demonstrates resource needs. Maintains intent to increase the School Aid Pupil Support Reserve Fund appropriation to \$100.0 million in FY 2027-28 (FY 2027-28 will be the third of three years of intended reserve fund spending).	Restricted	75,000,000	0
<u>House</u> retains \$75.0 million one-time School Aid Pupil Support Fund. Concurs with Executive to require MiLEAP to develop a tiered grant structure, but revises cap to 25% of total funding. Concurs with Executive on other boilerplate changes, but strikes intent language for future fiscal years.	GF/GP	\$0	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations	FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
33. Early Learning Partnerships (Sec. 32p) – NEW	Gross	\$0
<u>Executive</u> provides \$30.0 million SAF to create and implement statewide early learning partnerships to provide centralized access points for families into the early childhood system. Allocates funding as follows:	Restricted	0
	GF/GP	\$0
		\$29,800,000
<ul style="list-style-type: none"> \$16.9 million to ISDs to support early learning partnerships. Requires ISDs to receive at least as much as in FY 2024-25 for local Great Start Collaboratives (former Sec. 32p, which was repealed for FY 2025-26). Allocates at least \$1.0 million from this allocation to support MiFamily Engagement Regional Centers. \$3.9 million for evidence-based support services for families, including home visiting programs, as determined by MiLEAP and DHHS. \$4.0 million to improve access to books and other early literacy materials for children from birth to age five. \$4.0 million to raise awareness about the availability of services through early learning partnerships. \$1.2 million for Oakland Schools and Clinton County RESA to collaborate with MiLEAP on administrative support. 		
<u>House</u> provides \$29.8 million SAF. Allocates funding as follows:		
<ul style="list-style-type: none"> \$16.9 million to ISD to support early learning partnerships. Concurs with Executive boilerplate, but does not allocate \$1.0 to MiFamily Engagement Regional Centers. \$3.9 million for evidence-based support services for families, including home visiting programs, as determined by MiLEAP and DHHS. \$4.0 million to improve access to books and other early literacy materials for children from birth to age five. \$5.0 million for early literacy curriculum aligned with the science of reading. 		
34. Early Literacy Teacher Coaches (Sec. 35a(4))	Gross	\$42,000,000
<u>Executive</u> increases by \$10.5 million SAF for a total of \$52.5 million SAF to increase the number of literacy coaches from 336 to 420 and ensure that each ISD can support at least one more literacy coach than in FY 2025-26 (with a minimum of four per ISD). Requires literacy coaches to comply with new Sec. 35o (Literacy Essentials). Requires MiLEAP to develop a coaching evaluation framework aligned with MCL 380.1280f (3 rd grade reading legislation).	Restricted	42,000,000
<u>House</u> maintains appropriation of \$42.0 million SAF for literacy coaches. Concurs with Executive requirement to develop a literacy coaching framework. Does not include other Executive revisions.	GF/GP	\$0
		\$0
35. Literacy Essentials Transfer (Secs. 35m(9) & 35o) – NEW	Gross	\$4,000,000
<u>Executive</u> transfers \$4.0 million one-time SAF from Sec. 35m(9) to Sec. 35o, revises to be ongoing, and increases by \$2.0 million SAF for a total of \$6.0 million SAF for Gogebic-Ontonagon ISD, in partnership with an association representing ISD administrators, to maintain the state's literacy essentials resources, lead professional learning, facilitate a statewide network of literacy coaches, place regional lead literacy coaches, and meet monthly with MDE and MiLEAP to align efforts.	Restricted	4,000,000
<u>House</u> eliminates \$4.0 million one-time SAF.	GF/GP	\$0
		(\$4,000,000)
36. Private Tutoring (Sec. 35q) – NEW	Gross	\$0
<u>Executive</u> does not include.	Restricted	0
<u>House</u> provides \$40.0 million SAF for a pilot program to provide grants to districts to reimburse parents of at-risk students for the costs associated with private tutoring. Requires the pilot program to include districts in opportunity index band 4 or higher, from both urban and rural areas, and include all geographic regions of the state. Allocates \$200,000 for a study on program outcomes. Allows districts to retain 2.5% of funds for administration.	GF/GP	\$0
		\$40,000,000

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
37. English Language Learner Grants (Sec. 41)	Gross	\$62,732,600	\$3,136,700
<u>Executive</u> increases by \$3.8 million SAF (6.1%) for a total of \$66.5 million SAF, but transfers funding to Sec. 22b(3) for purposes of a new weighted pupil membership. Maintains boilerplate requirements to administer the WIDA assessment and provide a minimum amount of English language development instruction per week to receive the funding now in Sec. 22b(3). (See Major Boilerplate Changes for Secs. 6, 22b, and 164m below.)	Restricted	62,732,600	3,136,700
<u>House</u> increases by \$3.1 million SAF for a total of \$65.9 million SAF. Does not include Executive boilerplate revisions.	GF/GP	\$0	\$0
38. Special Education (Secs. 51a, 51c, 51d, 51e, 53a, 54, & 56)	Gross	\$2,802,596,100	\$45,341,500
<u>Executive</u> increases special education expenditures by \$60.5 million Gross (\$0 GF/GP) for a total of \$2.9 billion Gross (\$0 GF/GP) as follows:	Federal	583,000,000	0
<ul style="list-style-type: none"> Increases by \$15.0 million SAF for a total of \$89.2 million SAF funding to certain ISDs related to their special education millage. Revises funding formulas (currently, a millage equalization program and a millage incentive program) to a formula based 50% on taxable value per special education head count and 50% on taxable value per unreimbursed special education costs. Increases by \$13.0 million SAF for a total of \$535.0 million to increase special education foundation allowances by 2.5%. Transfers \$2.8 million GF/GP in operational funding for the Michigan School for the Deaf in the MDE budget and revises to SAF for a total of \$4.5 million SAF for instructional costs for pupils attending the Michigan Schools for the Deaf and Blind. Increases by \$29.7 million SAF to reflect January consensus cost estimates. 	Restricted	2,219,596,100	45,341,500
(See Major Boilerplate Changes for Sec. 51i below.)	GF/GP	\$0	\$0
<u>House</u> increases special education expenditures by \$45.3 million Gross (\$0 GF/GP) for a total of \$2.8 billion Gross (\$0 GF/GP) as follows:			
<ul style="list-style-type: none"> Increases by \$12.8 million SAF for a total of \$534.8 million to increase special education foundation allowance by 2.5%. Concurs with Executive to transfer \$2.8 million GF/GP for the Michigan School for the Deaf and revises to SAF. (Note: the SAF increase is higher than the transfer included in the MDE summary due to economic adjustments.) Increases by \$29.7 million SAF to reflect January consensus cost adjustments. Does not revise special education millage equalization and millage incentive formulas. 			
39. MiMTSS Technical Assistance Center Transfer (Secs. 35m(10) & 54b) – NEW	Gross	\$1,600,000	(\$1,600,000)
<u>Executive</u> transfers \$1.6 million one-time SAF from Sec. 35m(10) to Sec. 54b and revises to ongoing for the Michigan Multi-Tiered System of Supports (MiMTSS) Technical Assistance Center to expand statewide implementation of MTSS.	Restricted	1,600,000	(1,600,000)
<u>House</u> eliminates \$1.6 million one-time SAF.	GF/GP	\$0	\$0
40. Early On (Sec. 54d)	Gross	\$23,670,700	\$5,000,000
<u>Executive</u> increases by \$1.5 million SAF (6.1%) for a total of \$25.1 million SAF for ISDs to provide Early On services for children birth to age three with a developmental delay or disability.	Restricted	23,670,700	5,000,000
<u>House</u> increases by \$5.0 million SAF for a total of \$23.7 million SAF.	GF/GP	\$0	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
41. Career and Technical Education (CTE) (Sec. 61a)	Gross	\$41,733,800	\$2,086,700
<u>Executive</u> increases by \$2.5 million SAF (6.1%) for a total of \$44.2 million SAF for reimbursements to districts and ISDs for vocational education programs.	Restricted	41,733,800	2,086,700
<u>House</u> increases by \$2.1 million SAF (5%) for a total of \$43.8 million SAF.	GF/GP	\$0	\$0
42. CTE Early/Middle College & Dual Enrollment (Sec. 61b)	Gross	\$8,368,000	\$1,000,000
<u>Executive</u> increases by \$500,000 SAF (6.1%) for a total of \$8.9 million SAF for CTE early middle college and CTE dual enrollment programs and for planning grants for the development or expansion of CTE early middle college programs.	Restricted	8,368,000	1,000,000
<u>House</u> increases by \$1.0 million one-time SAF for a total of \$9.4 million SAF (\$1.0 million one-time).	GF/GP	\$0	\$0
43. CTE Virtual Reality (Sec. 61w) – NEW	Gross	\$0	\$5,000,000
<u>Executive</u> does not include.	Restricted	0	5,000,000
<u>House</u> provides \$5.0 million one-time SAF for grants to districts and ISDs to support CTE virtual reality programs.	GF/GP	\$0	\$0
44. CTE Shared Services (Sec. 61x) – NEW	Gross	\$0	\$30,000,000
<u>Executive</u> does not include.	Restricted	0	30,000,000
<u>House</u> provides \$30.0 million SAF to reimburse districts and ISDs for providing CTE programs and transportation to nonresident students over three years. Provides intent for payments to be sufficient to incentivize districts and ISDs to participate in the program.	GF/GP	\$0	\$0
45. Detroit Area PreCollege Engineering Program (Sec. 65)	Gross	\$900,000	(\$900,000)
<u>Executive</u> retains \$900,000 one-time School Aid Pupil Support Reserve Fund for the Detroit Area PreCollege Engineering Program (DAPCEP). Maintains intent to fund the section with the reserve fund through FY 2027-28.	Restricted	900,000	(900,000)
<u>House</u> eliminates \$900,000 one-time School Aid Pupil Support Reserve Fund.	GF/GP	\$0	\$0
46. Hospitality and Tourism CTE Grants (Sec. 67d)	Gross	\$0	\$900,000
<u>Executive</u> does not include.	Restricted	0	900,000
<u>House</u> provides \$900,000 one-time School Aid Pupil Support Reserve Fund for grants to districts to support hospitality and tourism CTE programs.	GF/GP	\$0	\$0
47. FAFSA Completion Challenge (Sec. 67f)	Gross	\$10,000,000	(\$10,000,000)
<u>Executive</u> retains \$10.0 million one-time School Aid Pupil Support Reserve Fund for equal payments per 12 th grade student to districts that require all students to take the FAFSA. Strikes funding application deadlines, but adds deadline for MiLEAP to make initial payments by January 31. Adds that MiLEAP may use past participation under this section in determining district eligibility. Maintains intent to fund the section with the reserve fund through FY 2027-28.	Restricted	10,000,000	(10,000,000)
<u>House</u> eliminates \$10.0 million one-time School Aid Pupil Support Reserve Fund.	GF/GP	\$0	\$0
48. ISD General Operations (Sec. 81)	Gross	\$83,157,700	\$2,073,000
<u>Executive</u> increases by \$2.1 million SAF (2.5%, in line with the proposed foundation increase) for a total of \$85.3 million SAF for state aid to ISDs.	Restricted	83,157,700	2,073,000
<u>House</u> increases by \$2.1 million SAF (2.5% in line with proposed foundation increase) for a total of \$85.2 million SAF.	GF/GP	\$0	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
49. AP/IB/CLEP Incentive Program (Sec. 94)	Gross	\$2,600,000	(\$1,400,000)
<u>Executive</u> eliminates \$1.4 million one-time GF/GP for a total of \$1.2 million ongoing GF/GP to pay all or part of Advanced Placement (AP), International Baccalaureate (IB), and College-Level Examination Program (CLEP) fees for students, prioritizing those with low family income status.	Restricted	0	0
<u>House</u> concurs with Executive.	GF/GP	\$2,600,000	(\$1,400,000)
50. Center for Educational Performance and Information (Sec. 94a)	Gross	\$21,558,200	(\$2,000,000)
<u>Executive</u> reduces by \$2.0 million Federal for a total of \$19.6 million Gross (\$19.4 million GF/GP) for the Center for Educational Performance and Information (CEPI) to collect education data required by law, maintain the P-20 longitudinal data system, and maintain the MI School Data web portal. (See Economic Adjustments below, which reflects an additional increase of \$183,800 GF/GP for CEPI, for a total of \$19.7 million Gross (\$19.5 million GF/GP).)	Federal	2,193,500	(2,000,000)
<u>House</u> concurs with Executive.	Restricted	0	0
	GF/GP	\$19,364,700	\$0
51. Michigan Education Research Institute (Sec. 94e)	Gross	\$1,000,000	(\$1,000,000)
<u>Executive</u> retains and revises \$1.0 million one-time SAF to be ongoing for the Michigan Education Research Institute (MERI) to collaborate with MDE, MiLEAP, and CEPI to maintain a research ready dataset and conduct education-related research.	Restricted	1,000,000	(1,000,000)
<u>House</u> eliminates \$1.0 million one-time SAF.	GF/GP	\$0	\$0
52. School Accountability System (Sec. 94f)	Gross	\$0	\$350,000
<u>Executive</u> does not include.	Restricted	0	0
<u>House</u> provides \$350,000 GF/GP to MDE to develop a school accountability system that assigns a letter grade to each public school for various metrics. Also requires MDE to collect and publish information on each district's student promotion and retention policy, as well as the number of 3 rd grade students who scored "not proficient" on the state English language arts test and were promoted to grade 4.	GF/GP	\$0	\$350,000
53. Growth and Projection Analytics System (Sec. 95b)	Gross	\$0	\$1,000,000
<u>Executive</u> does not include.	Restricted	0	1,000,000
<u>House</u> provides \$1.0 million one-time SAF for a statewide growth and projections analytics system that includes student and teacher growth reports. Requires MDE to partner with an ISD and a platform vendor to administer the system.	GF/GP	\$0	\$0
54. Michigan Learning Channel (Sec. 98d) – NEW	Gross	\$0	\$0
<u>Executive</u> provides \$3.0 million one-time SAF for Northern Michigan University to support the Michigan Learning Channel.	Restricted	0	0
<u>House</u> does not include.	GF/GP	\$0	\$0
55. Robotics Competitions (Sec. 99h)	Gross	\$5,600,000	\$0
<u>Executive</u> retains \$5.0 million one-time School Aid Pupil Support Reserve Fund and \$600,000 one-time General Pupil Support Reserve Fund for competitive grants to districts, ISDs, and nonpublic schools for robotics competition programs. Maintains intent to fund the section with the reserve funds through FY 2027-28.	Restricted	5,600,000	0
<u>House</u> concurs with Executive.	GF/GP	\$0	\$0
56. MiSTEM Network Regions (Sec. 99s) – NEW	Gross	\$0	\$0
<u>Executive</u> provides \$8.0 million SAF as follows: \$3.8 million for programs or demonstration grants recommended by the MiSTEM council; and \$4.2 million for MiSTEM network regions (\$220,000 base awards plus an equal amount per pupil).	Restricted	0	0
<u>House</u> does not include.	GF/GP	\$0	\$0

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations		FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
57. Education Assessments (Sec. 104)	Gross	\$45,509,400	\$6,990,600
<u>Executive</u> increases by \$7.0 million SAF for a total of \$52.5 million Gross (\$0 GF/GP) for costs of complying with state and federal assessment laws.	Federal	8,000,000	0
<u>House</u> concurs with Executive.	Restricted	37,509,400	6,990,600
	GF/GP	\$0	\$0
58. Adult Education (Sec. 107)	Gross	\$32,913,600	\$7,586,400
<u>Executive</u> increases by \$7.6 million SAF for a total of \$40.5 million SAF for adult education programs provided by a district, ISD, or consortium of districts or ISDs.	Restricted	32,913,600	7,586,400
<u>House</u> provides an additional \$7.6 million one-time SAF for a total of \$40.5 million SAF (\$7.6 million one-time).	GF/GP	\$0	\$0
59. Michigan Public School Employees' Retirement System (MPERS) (Secs. 147a, 147c, & 147e)	Gross	\$1,991,500,000	(\$93,100,000)
<u>Executive</u> reduces state support for K-12 MPERS costs by \$93.1 million SAF for a total of \$1.9 billion Gross (\$400,000 GF/GP) due to the following consensus cost adjustments:	Restricted	1,991,100,000	(93,100,000)
<ul style="list-style-type: none"> Reduces by \$28.8 million SAF for a total of \$307.5 million Gross (\$100,000 GF/GP) for the Normal Cost Offset (Sec. 147a). Reduces by \$82.1 million SAF for a total of \$1.5 billion Gross (\$300,000 GF/GP) for the State Share of Unfunded Liability Payments (Sec. 147c). Increases by \$17.8 million SAF for a total of \$136.2 million SAF for the Added Costs for 2017 PA 92 (Sec. 147e). 	GF/GP	\$400,000	\$0
<u>House</u> concurs with Executive.			
60. Nonpublic School Reimbursement (Sec. 152b)	Gross	\$1,000,000	\$0
<u>Executive</u> eliminates \$1.0 million GF/GP for reimbursements to nonpublic schools for the cost of complying with health, safety, or welfare requirements.	Restricted	0	0
<u>House</u> maintains \$1.0 million GF/GP.	GF/GP	\$1,000,000	\$0
61. Tribal Consultation (Sec. 152c) – NEW	Gross	\$0	\$0
<u>Executive</u> provides \$5.0 million one-time SAF to Marquette-Alger Regional Educational Agency to develop statewide supports for the federal tribal consultation requirements under the federal Every Student Succeeds Act. Requires the ISD to support a collaboration to disseminate initial professional learning by September 30, 2027 and to report annually beginning January 1, 2028, with additional updates annually throughout the course of the work project (the estimated completion date of the work project is September 30, 2031).	Restricted	0	0
<u>House</u> does not include.	GF/GP	\$0	\$0
62. Removal of FY 2025-26 One-Time Appropriations	Gross	\$191,650,000	(\$191,650,000)
<u>Executive</u> and <u>House</u> remove \$191.7 million Gross (\$3.0 million GF/GP) of one-time funding that was included in the FY 2025-26 budget to support the following:	Restricted	188,650,000	(188,650,000)
<ul style="list-style-type: none"> Sec. 11s – Flint Declaration of Emergency (\$5.0 million SAF, \$3.0 million GF/GP) Sec. 31c – Small Cass Sizes Program (\$65.0 million SAF) Sec. 32t – Strong Beginnings Preschool Pilot (\$25.0 million SAF) Sec. 35e – School Library Study (\$250,000 SAF) Sec. 61d – CTE Incentive Payment (\$13.4 million SAF) Sec. 61v – CTE Pathways to Success (\$70.0 million SAF) Sec. 97n – Community Violence Intervention Grants (\$10.0 million SAF) 	GF/GP	\$3,000,000	(\$3,000,000)

Major Budget Changes from FY 2025-26 Year-to-Date (YTD) Appropriations	FY 2025-26 YTD (as of 2/11/26)	House Change from YTD
63. Other Cost Adjustments	Gross \$57,700,000	\$12,400,000
<u>Executive</u> and <u>House</u> revise the following to reflect updated cost estimates:	Restricted 57,700,000	12,400,000
	GF/GP \$0	\$0
<ul style="list-style-type: none"> • Sec. 26c – Increases by \$5.0 million SAF for a total of \$48.3 million SAF required funds for districts and ISDs with an approved Promise Zone development plan. • Sec. 26d – Increases by \$7.4 million SAF for a total of \$21.8 million SAF reimbursements to ISDs as required under the Brownfield Redevelopment Financing Act. 		
64. Economic Adjustments	Gross NA	\$237,000
<u>Executive</u> and <u>House</u> reflects increased costs of \$237,000 Gross (\$183,800 GF/GP) for negotiated salary and wage increases (3.0% on October 1, 2026), actuarially required retirement contributions, worker's compensation, building occupancy charges, rent, and other economic adjustments.	Restricted NA	53,200
	GF/GP NA	\$183,800

Major Boilerplate Changes from FY 2025-26

Sec. 6. Pupil Membership Definitions – REVISED

Executive clarifies that a pupil in an early middle college program and at least one college course may be transcribed for high school credit each count day in their fifth year. House maintains current law.

Executive revises the FTE requirements for a pupil enrolled in a dropout recovery program by requiring payments to be made fully through the foundation allowance, rather than 1.0 FTE under the foundation and any additional FTE under Sec. 25g. House maintains current law.

Executive adds a definition for “weighted pupil membership” that calculates the additional FTE increase for eligible pupils as follows:

- For English language learners, a weight from 0.0190 to 0.1687 based on their WIDA ACCESS assessment score. Provides intent to increase these weights annually until they reach 0.35 to 0.75.
- For economically disadvantaged pupils, a weight from 0.1692 to 0.2273 based on the district's opportunity index score. Provides intent to increase these weights annually until they reach 0.35 to 0.47.

Requires each Consensus Revenue Estimating Conference (CREC) to include estimated pupil counts necessary to determine the cost for weighted pupil membership for the current and subsequent two fiscal years. House does not include.

Executive removes a provision that allowed instruction by a noncertificated, nonendorsed teacher engaged to teach under Sec. 1233b of the Revised School Code through the 2025-26 school year. (Note: There is a drafting error in the bill; Executive has stated intent was as described above.) House extends the provision through the 2026-27 school year.

House revises to allow a pupil enrolling in a district after count day to count as 1/11 of an FTE for each month the pupil is enrolled between October and August.

Sec. 16. Prohibition on MDE Employees Benefitting from State Contracts – NEW

House prohibits MDE from entering into a state contract with anyone employed by the department within the last two years or any individual if an MDE employee would financially benefit from the contract.

Sec. 16a. Prohibitions Related to Race, DEI, and Gender – NEW

House provides a penalty equal to 20% of the district's Sec. 22b (Discretionary Portion of the Foundation Allowance) allocation if the district does any of the following: uses a curriculum that includes race or gender stereotyping; uses state funding for DEI initiatives; allows transgender girls to participate in girls' sports; or provides multistall unisex bathrooms. Requires a district to notify parents or legal guardians if a child requests to use a different name or different pronouns.

Sec. 18. Spending, Financial Reporting, and Audit Requirements – RETAINED

Executive strikes requirement that MDE must publish changes to the Pupil Accounting Manual (PAM) for the following school year by March 31 and that if adjustments to the PAM are necessary after March 31 due to enacted legislation, that MDE must notify districts of any violations and allow a 30-day correction period before imposing financial penalties. House maintains current law.

Major Boilerplate Changes from FY 2025-26

Sec. 18a. Grant Fund Expenditure Timeline – RETAINED

Executive exempts work project appropriations from the current requirement that grant recipients expend funds by the end of the fiscal year following the fiscal year funds were received. Adds new requirement for recipients of work projected grants to expend funds by the end of the fiscal year following the fiscal year in which the work project is closed. House maintains current law.

Sec. 18e. Washington Parks Academy Release of Funds – NEW

House requires MDE to release to Washington Parks Academy any funds withheld during FY 2024-25 by September 1.

Sec. 19. State and Federal Reporting Requirements – REVISED

Executive adds requirement that a district must provide CEPI with information related to personnel vacancies within 30 days of changes in employment or assignment status, including vacancy start and end dates and reasons for vacancy and vacancy termination. House concurs with Executive, but revises to require a district to provide information within 30 days only if the change in employment or assignment status is related to the health, safety, or wellbeing of students.

Sec. 22b. Foundations: Discretionary Payment – RETAINED

Executive requires districts to comply with Sec. 164m (Requirements for Weighted Pupil Membership) to receive funding under this section. House does not include.

Executive requires districts to notify parents if the district is not using evidence-based curriculum in grades K-5; this requirement is currently one of several in Sec. 164k (District Non-Compliance Penalty), which Executive repeals. House does not include.

Sec. 27j. Student Loan Repayment Assistance Reserve Fund – REVISED

Executive revises to lapse remaining money in the Student Loan Repayment Assistance Reserve Fund to the School Aid Fund. House concurs with Executive.

Sec. 31c. Small Class Size Pilot Program – REVISED

Executive maintains current law. House requires MDE to evaluate the pilot program and provide a report to the House and Senate Appropriations Subcommittees on School Aid, the House and Senate Standing Committees on Education, HFA, SFA, and SBO by December 1, 2027.

Sec. 31n. School Mental Health & Support Services – REVISED

Executive expands eligible pupils to include children served under Great Start Readiness Programs. Also adds requirement that ISDs submit a plan approved by MDE and DHHS for both distributions of programmatic funds under this section (currently, ISDs must submit a plan only for the first distribution). (Note: There is a drafting error in the bill; Executive has stated intent was as described above.) House concurs with Executive to require ISDs submit a plan for both distributions of programmatic funds, but does not expand eligible pupils.

Sec. 35q. Literacy Achievement and Opportunity Transparency Dashboard – NEW

Executive requires MDE, in collaboration with MiLEAP and CEPI, to publish a literacy achievement and opportunity transparency dashboard by March 1, 2027 and update periodically as new data becomes available. Requires the dashboard to include all of the following: the percentage of children with access to free, full-day PreK; the percentage of PreK-5 educators trained in the science of reading; the percentage of PreK-5 classrooms using curriculum aligned with the science of reading; the percentage of parents receiving communication from their school about their child's reading action plans and the ability to get extra support if needed; literacy-related state assessment results; additional metrics that help track statewide literacy progress; and a summary of activities the state is taking to improve literacy outcomes. House concurs with Executive, but does not include the percentage of children with access to free, full-day PreK, and revises PreK-5 educators and classrooms to only include K-5 educators and classrooms. Revises to Sec. 35o.

Secs. 32d & 39. Great Start Readiness Program – REVISED

House requires MiLEAP to report by October 1 on any ISDs that have their allocation reduced due to a failure to contract at least 30% of its total allocation to community-based organizations.

House requires ISDs to report to MiLEAP each month on the number of children enrolled in GSRP programs the number of children on a waitlist, and the total capacity of all GSRP programs operated by the ISD. Requires MiLEAP to compile and report this information each month to HFA, SFA, and SBO. Requires HFA, SFA, and SBO to provide an estimate each CREC of the number of children enrolled in a GSRP program.

Sec. 51i. Intent for Weighted Special Education Funding – NOT INCLUDED

Executive provides intent that, beginning in FY 2027-28, a weighted special education funding model be implemented to recognize the higher costs associated with certain student needs. Provides target weights based on specific impairment, ranging from 1.1 to 3.8 (for example, a pupil with a visual impairment would receive the foundation allowance multiplied by 3.8). House does not include.

Major Boilerplate Changes from FY 2025-26

Sec. 101. Eligibility to Receive State Aid – REVISED

Executive provides an exemption from the 75% pupil attendance requirement for a district-operated special education program approved by MDE that exceeds 180 days of pupil instruction. House concurs with Executive.

Executive provides an exemption from the 75% pupil attendance requirement for a district with fewer than 100 pupils (as reported in the fall count) that demonstrates that the absence of a single household may materially reduce the district's daily attendance below 75%. Requires the State Superintendent to grant a waiver that instead requires 60% daily attendance. House concurs with Executive.

Sec. 104h. Benchmark Assessments – REVISED

Executive strikes requirement that districts send benchmark assessment data to MDE and that MDE report annually on the data received. House concurs with Executive.

Executive adds requirement for the assessment made available by MDE at no cost to include a digital library of teaching resources that are tied directly to the benchmark assessment and aligned to Michigan standards. House concurs with Executive.

Sec. 147b. MPERS Retirement Obligation Reform Reserve Fund – REVISED

Executive revises to lapse remaining money in the MPERS Retirement Obligation Reform Reserve Fund to the School Aid Fund. House concurs with Executive.

Sec. 163. Educator Certification Requirements – REVISED

Executive maintains current law. House revises penalties for employing a teacher not meeting certification requirements as follows: the first violation in three years requires MDE to provide notice to the district, the second violation requires a financial penalty equal to 25% of the amount paid to the teacher, and the third violation requires a financial penalty equal to 50% of the amount paid to the teacher.

Sec. 164j. State Fiscal Recovery Fund – DELETED

Executive moves language requiring federal State Fiscal Recovery Fund (SFRF) revenue to be expended by December 13, 2026 to Sec. 297 in Article IV (would apply to the Community Colleges and Higher Education budgets as well as the School Aid budget). House concurs with Executive.

Sec. 164k. District Non-Compliance Penalty – REVISED

Executive eliminates this section, which required MDE to withhold 5% of a recipient's state aid payment for non-compliance of any of the following requirements: federal requirements regarding school meals; a requirement that all students complete the federal application for free and reduced-price meals; a prohibition against student financial incentives for attending on count day; a requirement that student survey questions be public; and a requirement that districts not using MDE-designated evidence-based curriculum must notify parents (the last requirement is moved to Sec. 22b). House adds requirement for districts to require all students to participate in the Presidential Fitness Test.

Sec. 164l. Legislatively Directed Spending Items (LDSIs) – REVISED

Executive strikes existing transparency requirements for the grant distribution, review, and verification process, and replaces with the following requirements: that the House Fiscal Agency and the Senate Fiscal Agency jointly submit a list of LDSIs to the State Budget Office within 30 days of budget enactment; that the department or agency administering the grant post comprehensive information on the grants awarded beginning March 15 and again by June 15 and September 15 annually. House strikes existing transparency requirements, requires the State Budget Office to post a list of legislatively directed spending items, requires quarterly reports by the department administering grants, provides requirements for grant audits, and prohibits executive and legislative branch employees and immediate family members from receiving grants.

Sec. 164m. Requirements for Weighted Pupil Membership – NOT INCLUDED

Executive requires districts to use funding under Sec. 22b(3) (Weighted Pupil Membership) to do all of the following: comply with MCL 380.1280f (3rd grade reading legislation); implement MTSS in grades K-12; utilize all funding under Sec. 22b(3) to support student needs for pupils counted toward the weighted pupil membership (At-Risk and ELL pupils); use up to 2% of the amount under Sec. 22b(3) for administrative costs related to complying with this section; report to MDE information necessary to determine compliance; allow access for MDE to audit funded program records; and communicate to parents and legal guardians literacy-related state assessment results, the amount of funding received under Sec. 22b(3), what evidence-based interventions were implemented, and a method to provide feedback and seek more information about available services. House does not include.

Executive requires MDE to monitor districts for compliance and may withhold a district's monthly Sec. 22b(3) payment until the district complies with this section. House does not include.

Major Boilerplate Changes from FY 2025-26

Sec. 297. State Fiscal Recovery Fund – NOT INCLUDED

Executive moves language requiring federal SFRF revenue to be expended by December 31, 2026 from Sec. 164j to Sec. 297 in Article IV (would apply to the Community Colleges and Higher Education budgets as well as the School Aid budget). House does not include.

<u>Supplemental Recommendations for FY 2025-26 Appropriations</u>		<u>FY 2025-26 Recommendation</u>
1. Foundation Allowances (Secs. 22a & 22b)	Gross	(\$113,500,000)
<u>Executive</u> reduces by \$113.5 million SAF for a total of \$10.5 billion Gross (\$236,400 GF/GP) to reflect updated consensus cost estimates for pupil membership counts and taxable values.	Restricted	(113,500,000)
<u>House</u> concurs with <u>Executive</u> .	GF/GP	\$0
2. Brownfield Redevelopment Reimbursements (Sec. 26d)	Gross	\$4,900,000
<u>Executive</u> increases by \$4.9 million SAF for a total of \$19.0 million SAF to reflect updated consensus cost estimates for reimbursing ISDs as required under Sec. 15b of the Brownfield Redevelopment Financing Act.	Restricted	4,900,000
<u>House</u> concurs with <u>Executive</u> .	GF/GP	\$0
3. Special Education (Secs. 51a, 51c, 51d, 51e, 53a, 54, & 56)	Gross	(\$93,500,000)
<u>Executive</u> reduces by \$93.5 million SAF for a total of \$2.7 billion Gross (\$0 GF/GP) to reflect revised consensus cost estimates for special education appropriations.	Federal	0
<u>House</u> concurs with <u>Executive</u> .	Restricted	(93,500,000)
	GF/GP	\$0
4. Education Assessments (Sec. 104)	Gross	\$2,490,600
<u>Executive</u> increases by \$2.5 million SAF for a total of \$40.0 million SAF to reflect revised consensus cost estimates for education assessments.	Restricted	2,490,600
<u>House</u> concurs with <u>Executive</u> .	GF/GP	\$0
5. MPSERS (Secs. 147a, 147c, & 147e)	Gross	\$23,000,000
<u>Executive</u> increases by \$23.0 million SAF to reflect revised cost estimates for the Michigan Public School Employees' Retirement System.	Restricted	23,000,000
<u>House</u> concurs with <u>Executive</u> .	GF/GP	\$0

School Aid Fund: FY 2026-27 As Reported by House Subcommittee

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>
Beginning SAF Balance	\$1,257.6	\$1,320.1	\$752.7	\$9.1
<u>Resources</u>				
Consensus Revenue Estimate: May 2025	\$18,545.2	\$18,934.3	19,398.6	
Jan 2026 CREC	168.1	201.1	169.7	19,965.7
GF/GP Grant	50.0	46.2	46.1	46.1
GF/GP Grant One-Time	28.9	27.0	21.2	
DPS Trust Fund	41.0			
Additional CDTF	77.7			
School Aid Stabilization Fund Deposit	(25.0)		(239.1)	
MPSERS Reserve Fund	481.4			
Educator Fellowship Public Provider Fund	30.0	30.0	30.0	
Educator Fellowship Private Provider Fund			14.3	
Special Education Reserve Fund Deposit			(20.0)	
School Consolidation and Infrastructure Fund		100.0		
School Consolidation and Infrastructure Fund - Transfer to SAF		83.4		
School Consolidation and Infrastructure Fund Deposit			(11.0)	
School Transportation Fund	125.0	125.0	125.0	
School Transportation Fund Deposit		(130.0)		
School Meals Reserve Fund	30.0			
GSRP Reserve Fund	18.0	18.0	18.0	
Enrollment Stabilization Fund	71.0	71.0	71.0	
School Aid Pupil Support Fund		97.0	87.0	
School Aid Pupil Support Fund Deposit		(326.1)		
General Pupil Support Fund		0.6	0.6	
Federal Aid	2,272.8	2,407.7	2,405.7	2,405.7
Total Resources	\$21,914.0	\$21,685.2	\$22,117.2	\$22,417.5
<u>Expenditures</u>				
School Aid: Ongoing	\$19,382.1	\$20,044.5	\$20,015.1	\$21,014.9
School Aid: One-Time	1,702.5	1,244.3	845.0	
Jan 2026 CREC Adjustments		(176.9)	(335.1)	(463.0)
Other Cost Adjustments			(1.8)	
Investments/Reductions			1,001.5	
Sec. 27k Student Loan Work Project Statutory Lapse		(203.2)		
FY 2024-25 Projected Lapses (as of 12/22/25)	(156.9)			
Community Colleges: Ongoing	456.9	482.1	491.0	491.0
Community Colleges: One-Time	5.1	11.0		
Higher Education: Ongoing (SAF)	452.0	850.8	844.9	844.9
Higher Education: One-Time	10.0			
Total Expenditures	\$21,851.6	\$22,252.5	\$22,860.8	\$21,887.9
Ending SAF Balance	\$1,320.1	\$752.7	\$9.1	\$538.8
<i>Ongoing Balance</i>	<i>\$786.2</i>	<i>\$388.8</i>	<i>\$4.4</i>	<i>\$529.7</i>
<i>One-time Balance (SAF)</i>	<i>\$533.9</i>	<i>\$363.9</i>	<i>\$4.7</i>	<i>\$9.1</i>

SCHOOL AID LINE ITEM SUMMARY

Sec.		FY 2025-2026	FY 2025-2026		FY 2026-2027		FY 2026-2027	
		FY 26 2025 PA 15 YTD	Change from FY 26 YTD	FY 26 House Subcommittee Proposed Supplemental	Change from FY 26 YTD	FY 27 Exec Rec	Change from FY 26 YTD	FY 27 House Subcommittee
11j	School Bond Redemption Fund	\$23,000,000		\$23,000,000		\$23,000,000		\$23,000,000
11m	Cash Flow Borrowing Costs	\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000
11s	Flint Declaration of Emergency	\$8,000,000		\$8,000,000	(\$8,000,000)	\$0	(\$8,000,000)	\$0
12e	Infrastructure Grants	\$100,000,000		\$100,000,000	(\$100,000,000)	\$0	\$50,000,000	\$150,000,000
12f	Flint Derelict Buildings Teardown - NEW			\$0		\$0	\$8,800,000	\$8,800,000
21b	Dual Enrollment - NEW	\$0		\$0	\$20,000,000	\$20,000,000	\$40,000,000	\$40,000,000
21h	Partnership Model Districts	\$6,137,400		\$6,137,400		\$6,137,400		\$6,137,400
22a	Foundations: Proposal A Obligation Payment	\$3,785,000,000	(\$74,000,000)	\$3,711,000,000	(\$221,000,000)	\$3,564,000,000	(\$221,000,000)	\$3,564,000,000
22b	Foundations: Discretionary Payment	\$6,820,500,000	(\$39,500,000)	\$6,781,000,000	\$49,250,000	\$6,869,750,000	\$99,500,000	\$6,920,000,000
22b(3)	Foundations: Weighted Pupil Membership - NEW	\$0		\$0	\$1,438,937,600	\$1,438,937,600		\$0
22d	Isolated District Funding	\$12,873,100		\$12,873,100	\$783,000	\$13,656,100	\$643,700	\$13,516,800
22l	Transportation Costs	\$125,000,000		\$125,000,000		\$125,000,000		\$125,000,000
22m	Technology Regional Data Hubs	\$5,000,000		\$5,000,000	(\$1,500,000)	\$3,500,000		\$5,000,000
23h	Mathematics Pathways - NEW	\$0		\$0	\$12,000,000	\$12,000,000		\$0
24	Court-Placed Pupils	\$7,650,000		\$7,650,000		\$7,650,000		\$7,650,000
24a	Juvenile Detention Facility Programs	\$1,355,700		\$1,355,700		\$1,355,700		\$1,355,700
25f	Strict Discipline Academies	\$1,600,000		\$1,600,000		\$1,600,000		\$1,600,000
25g	Dropout Recovery Programs	\$1,250,000		\$1,250,000	(\$1,250,000)	\$0	(\$500,000)	\$750,000
26a	Renaissance Zone Reimbursement	\$14,000,000		\$14,000,000		\$14,000,000		\$14,000,000
26b	PILT Reimbursement	\$5,549,000		\$5,549,000		\$5,549,000		\$5,549,000
26c	Promise Zone Funding	\$43,300,000		\$43,300,000	\$5,000,000	\$48,300,000	\$5,000,000	\$48,300,000
26d	Brownfield Redevelopment Reimbursement	\$14,400,000	\$4,600,000	\$19,000,000	\$7,400,000	\$21,800,000	\$7,400,000	\$21,800,000
27a	Mi Future Educator Fellowship Program	\$25,000,000		\$25,000,000		\$25,000,000		\$25,000,000
27b	Grow Your Own Programs	\$70,000,000		\$70,000,000	(\$10,000,000)	\$60,000,000	(\$70,000,000)	\$0
27c	Mi Future Educator Student Teacher Stipend Program	\$50,000,000		\$50,000,000		\$50,000,000	\$12,500,000	\$62,500,000
27o	Student and Educator Credentialing - NEW	\$0		\$0		\$0	\$4,000,000	\$4,000,000
29	Enrollment Stabilization	\$71,000,000		\$71,000,000	\$54,000,000	\$125,000,000		\$71,000,000
30d	Universal School Breakfast and Lunch	\$201,600,000		\$201,600,000	(\$1,600,000)	\$200,000,000		\$201,600,000
31a	At-Risk Pupil Support	\$1,293,655,000		\$1,293,655,000	(\$1,293,655,000)	\$0	\$64,682,800	\$1,358,337,800
31a(7)	School-Based Health Centers	\$33,000,000		\$33,000,000		\$33,000,000		\$33,000,000
31a(8)	Hearing, Vision, and Dental Screening	\$11,650,000		\$11,650,000		\$11,650,000		\$11,650,000
31c	Small Class Size Pilots	\$65,000,000		\$65,000,000	(\$65,000,000)	\$0	(\$65,000,000)	\$0
31d	State School Lunch Programs	\$29,553,400		\$29,553,400		\$29,553,400		\$29,553,400
31d	School Lunch Programs - Federal	\$923,400,000		\$923,400,000		\$923,400,000		\$923,400,000
31f	School Breakfast Program	\$16,900,000		\$16,900,000		\$16,900,000		\$16,900,000
31j	Ten Cents a Meal - NEW	\$0		\$0		\$0	\$4,200,000	\$4,200,000
31n	School Mental Health and Support Services	\$107,845,000		\$107,845,000		\$107,845,000		\$107,845,000
31aa	Per-Pupil Mental Health & School Safety Payment	\$214,000,000		\$214,000,000	\$86,000,000	\$300,000,000		\$214,000,000

SCHOOL AID LINE ITEM SUMMARY

Sec.		FY 2025-2026	FY 2025-2026		FY 2026-2027		FY 2026-2027	
		FY 26 2025 PA 15 YTD	Change from FY 26 YTD	FY 26 House Subcommittee Proposed Supplemental	Change from FY 26 YTD	FY 27 Exec Rec	Change from FY 26 YTD	FY 27 House Subcommittee
31aa(4)(5)	School Resource Officer and Mental Health Staff Grants	\$107,000,000		\$107,000,000	(\$107,000,000)	\$0		\$107,000,000
32d	Great Start Readiness Program	\$626,217,600		\$626,217,600	\$138,450,000	\$764,667,600	\$15,664,200	\$641,881,800
32d(3)	GSRP Longitudinal Evaluation	\$350,000		\$350,000	(\$350,000)	\$0	(\$350,000)	\$0
32d(22)	GSRP Transportation - SAF	\$10,000,000		\$10,000,000		\$10,000,000		\$10,000,000
32d(22)	GSRP Transportation - GSRP Reserve Fund	\$18,000,000		\$18,000,000		\$18,000,000		\$18,000,000
32d(26)	GSRP Professional Development	\$2,000,000		\$2,000,000		\$2,000,000		\$2,000,000
32d(29)	GSRP Start Up Grants	\$10,000,000		\$10,000,000	\$15,000,000	\$25,000,000	(\$10,000,000)	\$0
32n	Out-of-School Time	\$75,000,000		\$75,000,000	\$60,000,000	\$135,000,000		\$75,000,000
32p	Early Learning Partnerships - NEW	\$0		\$0	\$30,000,000	\$30,000,000	\$29,800,000	\$29,800,000
32t	Three-Year-Old GSRP Pilot Program	\$25,000,000		\$25,000,000	(\$25,000,000)	\$0	(\$25,000,000)	\$0
35a(4)	Early Literacy Teacher Coaches	\$42,000,000		\$42,000,000	\$10,500,000	\$52,500,000		\$42,000,000
35a(10)	LETRS Professional Learning	\$10,000,000		\$10,000,000	\$40,000,000	\$50,000,000	\$65,000,000	\$75,000,000
35e	School Library Study	\$250,000		\$250,000	(\$250,000)	\$0	(\$250,000)	\$0
35m	Literacy Supports	\$70,000,000		\$70,000,000	\$30,000,000	\$100,000,000	\$80,000,000	\$150,000,000
35o	Literacy Essentials - NEW	\$0		\$0	\$6,000,000	\$6,000,000		\$0
35p	High-Impact Tutoring - NEW	\$0		\$0	\$100,000,000	\$100,000,000	\$50,000,000	\$50,000,000
35q	Private Tutoring - NEW			\$0		\$0	\$40,000,000	\$40,000,000
36	Math Supports - NEW			\$0		\$0	\$100,000,000	\$100,000,000
36a	STEM Supports - NEW			\$0		\$0	\$50,000,000	\$50,000,000
39a(1)	Federal ESSA Grant Funds	\$824,700,000		\$824,700,000		\$824,700,000		\$824,700,000
39a(2)	Other Federal Funding	\$66,415,000		\$66,415,000		\$66,415,000		\$66,415,000
41	English Language Learner Grants	\$62,732,600		\$62,732,600	(\$62,732,600)	\$0	\$3,136,700	\$65,869,300
51a(1)	Special Education - Federal Reimbursement	\$500,000,000		\$500,000,000		\$500,000,000		\$500,000,000
51a(2)	Special Ed ISD Durant Costs	\$492,400,000	(\$34,600,000)	\$457,800,000	\$2,700,000	\$495,100,000	\$2,700,000	\$495,100,000
51a(5)	Special Ed Admin Rules Changes	\$3,200,000		\$3,200,000		\$3,200,000		\$3,200,000
51a(10)	Special Ed Foundations for Non Sec. 52 to ISDs	\$1,600,000	\$300,000	\$1,900,000	\$300,000	\$1,900,000	\$300,000	\$1,900,000
51c	Special Ed Headlee Obligation (Durant)	\$1,107,900,000	(\$52,900,000)	\$1,055,000,000	\$32,800,000	\$1,140,700,000	\$32,800,000	\$1,140,700,000
51d	Special Education - Other Federal Grants	\$83,000,000		\$83,000,000		\$83,000,000		\$83,000,000
51e	Special Education Foundation Payment	\$528,100,000	(\$6,300,000)	\$521,800,000	\$6,900,000	\$535,000,000	\$6,700,000	\$534,800,000
51g	MITTIN Special Education Curricular Resources	\$3,000,000		\$3,000,000		\$3,000,000		\$3,000,000
53a	Special Ed for Court Placed Pupils	\$10,500,000		\$10,500,000		\$10,500,000		\$10,500,000
54	Special Ed Michigan School Blind/Deaf	\$1,688,000		\$1,688,000	\$2,841,400	\$4,529,400	\$2,841,400	\$4,529,400
54b	MiMTSS Center - NEW	\$0		\$0	\$1,600,000	\$1,600,000		\$0
54d	Early On	\$23,670,700		\$23,670,700	\$1,450,000	\$25,120,700	\$5,000,000	\$28,670,700
56	Special Ed ISD Millage Equalization	\$40,008,100		\$40,008,100	\$49,200,000	\$89,208,100		\$40,008,100
56(7)	Special Ed Millage Incentive	\$34,200,000		\$34,200,000	(\$34,200,000)	\$0		\$34,200,000
61a	Career and Tech Ed Programs	\$41,733,800		\$41,733,800	\$2,500,000	\$44,233,800	\$2,086,700	\$43,820,500
61b	CTE Early/Middle College & Dual Enrollment	\$8,368,000		\$8,368,000	\$500,000	\$8,868,000	\$1,000,000	\$9,368,000

SCHOOL AID LINE ITEM SUMMARY

Sec.		FY 2025-2026	FY 2025-2026		FY 2026-2027		FY 2026-2027	
		FY 26 2025 PA 15 YTD	Change from FY 26 YTD	FY 26 House Subcommittee Proposed Supplemental	Change from FY 26 YTD	FY 27 Exec Rec	Change from FY 26 YTD	FY 27 House Subcommittee
61d	CTE Incentive Payment	\$13,400,000		\$13,400,000	(\$13,400,000)	\$0	(\$13,400,000)	\$0
61v	CTE Pathways to Success	\$70,000,000		\$70,000,000	(\$70,000,000)	\$0	(\$70,000,000)	\$0
61w	CTE Virtual Reality Programs - NEW	\$0		\$0		\$0	\$5,000,000	\$5,000,000
61x	CTE Shared Services - NEW	\$0		\$0		\$0	\$30,000,000	\$30,000,000
62	ISD Career & Tech Ed Millage Equalization	\$9,190,000		\$9,190,000		\$9,190,000		\$9,190,000
65	Detroit PreCollege Engineering	\$900,000		\$900,000		\$900,000	(\$900,000)	\$0
67	Career and College Readiness Tools	\$3,000,000		\$3,000,000		\$3,000,000		\$3,000,000
67d	Hospitality and Tourism CTE Grants - NEW	\$0		\$0		\$0	\$900,000	\$900,000
67f	FAFSA Completion Challenge	\$10,000,000		\$10,000,000		\$10,000,000	(\$10,000,000)	\$0
74	School Bus Driver Safety Instruction	\$2,025,000		\$2,025,000		\$2,025,000		\$2,025,000
74	School Bus Inspections	\$1,924,900		\$1,924,900	\$53,200	\$1,978,100	\$53,200	\$1,978,100
81	ISD General Operations Support	\$83,157,700		\$83,157,700	\$2,100,000	\$85,257,700	\$2,079,000	\$85,236,700
94	AP/IB/CLEP Incentive Program	\$2,600,000		\$2,600,000	(\$1,400,000)	\$1,200,000	(\$1,400,000)	\$1,200,000
94a	Center for Educational Performance and Information	\$19,364,700		\$19,364,700	\$183,800	\$19,548,500	\$183,800	\$19,548,500
94a	Center for Educational Performance and Info - Federal	\$2,193,500		\$2,193,500	(\$2,000,000)	\$193,500	(\$2,000,000)	\$193,500
94e	Michigan Education Research Institute	\$1,000,000		\$1,000,000		\$1,000,000	(\$1,000,000)	\$0
94f	School Accountability System - NEW	\$0		\$0		\$0	\$350,000	\$350,000
95b	Growth and Projection Analytics System - NEW	\$0		\$0		\$0	\$1,000,000	\$1,000,000
97n	Community Violence Intervention Plans	\$10,000,000		\$10,000,000	(\$10,000,000)	\$0	(\$10,000,000)	\$0
98	Michigan Virtual University	\$9,800,000		\$9,800,000		\$9,800,000		\$9,800,000
98d	Michigan Learning Channel - NEW	\$0		\$0	\$3,000,000	\$3,000,000		\$0
99h	FIRST Robotics	\$5,600,000		\$5,600,000		\$5,600,000		\$5,600,000
99s	MiSTEM Network Regions - NEW	\$0		\$0	\$8,000,000	\$8,000,000		\$0
104	Education Assessments - State	\$37,509,400	\$2,490,600	\$40,000,000	\$6,990,600	\$44,500,000	\$6,990,600	\$44,500,000
104	Education Assessments - Federal	\$8,000,000		\$8,000,000		\$8,000,000		\$8,000,000
104h	Benchmark Assessments	\$11,500,000		\$11,500,000		\$11,500,000		\$11,500,000
107	Adult Education	\$32,913,600		\$32,913,600	\$7,586,400	\$40,500,000	\$7,586,400	\$40,500,000
147a	MPERS Normal Cost Offset for Lower AROR/Dedicated Gains	\$336,300,000	\$24,900,000	\$361,200,000	(\$28,800,000)	\$307,500,000	(\$28,800,000)	\$307,500,000
147c	MPERS State Share of Unfunded Liability Payments	\$1,536,800,000		\$1,536,800,000	(\$82,100,000)	\$1,454,700,000	(\$82,100,000)	\$1,454,700,000
147e	MPERS Added Normal/DC Costs for PA 92 of 2017	\$118,400,000	(\$1,900,000)	\$116,500,000	\$17,800,000	\$136,200,000	\$17,800,000	\$136,200,000
152a	Adair - Database Payment	\$41,000,500		\$41,000,500		\$41,000,500		\$41,000,500
152b	Nonpublic School Reimbursement	\$1,000,000		\$1,000,000	(\$1,000,000)	\$0		\$1,000,000
152c	Tribal Consultation - NEW	\$0		\$0	\$5,000,000	\$5,000,000		\$0
		\$21,288,831,700	(\$176,909,400)	\$21,111,922,300	\$114,588,400	\$21,403,420,100	\$235,998,500	\$21,524,830,200

SCHOOL AID LINE ITEM SUMMARY

	FY 2025-2026	FY 2025-2026		FY 2026-2027		FY 2026-2027	
	FY 26 2025 PA 15 YTD	Change from FY 26 YTD	FY 26 House Subcommittee Proposed Supplemental	Change from FY 26 YTD	FY 27 Exec Rec	Change from FY 26 YTD	FY 27 House Subcommittee
REVENUE BY SOURCE							
Federal Aid	\$2,407,708,500	\$0	\$2,407,708,500	(\$2,000,000)	\$2,405,708,500	(\$2,000,000)	\$2,405,708,500
School Aid Fund	\$18,366,334,700	(\$176,909,400)	\$18,189,425,300	\$180,404,600	\$18,546,739,300	\$339,514,700	\$18,705,849,400
School Aid Pupil Support Reserve Fund	\$97,037,400	\$0	\$97,037,400	\$10,000,000	\$107,037,400	(\$10,000,000)	\$87,037,400
General Pupil Support Reserve Fund	\$600,000	\$0	\$600,000	\$0	\$600,000	\$0	\$600,000
MPSERS Obligation Reform Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educator Fellowship Public Provider Fund	\$30,000,000	\$0	\$30,000,000	\$0	\$30,000,000	\$0	\$30,000,000
Educator Fellowship Private Provider Fund	\$0	\$0	\$0	\$0	\$0	\$14,300,000	\$14,300,000
School Transportation Fund	\$125,000,000	\$0	\$125,000,000	\$0	\$125,000,000	\$0	\$125,000,000
School Meals Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GSRP Reserve Fund	\$18,000,000	\$0	\$18,000,000	\$0	\$18,000,000	\$0	\$18,000,000
Enrollment Stabilization Fund	\$71,000,000	\$0	\$71,000,000	\$54,000,000	\$125,000,000	\$0	\$71,000,000
School Consolidation and Infrastructure Fund	\$100,000,000	\$0	\$100,000,000	(\$100,000,000)	\$0	(\$100,000,000)	\$0
General Fund/General Purpose	\$73,151,100	\$0	\$73,151,100	(\$27,816,200)	\$45,334,900	(\$5,816,200)	\$67,334,900
TOTAL REVENUE	\$21,288,831,700	(\$176,909,400)	\$21,111,922,300	\$114,588,400	\$21,403,420,100	\$235,998,500	\$21,524,830,200