

STATE BUDGET OVERVIEW



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SENATE FISCAL AGENCY**

December 2022

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

Table 1

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

Tax	Revenue Estimates ¹⁾		Current Tax Rate	Examples of Rev. Impact Due to Change in Rate ⁹⁾			History of Tax Rate Changes
	FY 2022-23 Net Revenue	FY 2023-24 Net Revenue		Rate Change	FY '23 Rev. Change Eff. 1/1/23	FY '24 Rev. Change Eff. 1/1/23	
Individual Income Tax: Gross Collections Refunds Net Income Tax	\$15,699.4 (2,479.2) \$13,220.2	\$15,859.0 (2,430.0) \$13,429.0	4.25%	0.1%	\$224.1	\$336.4	1967: 2.6%; 1971: 3.9%; 1975: 4.6%; 1982 (4/1): 5.6%; 1982 (10/1): 4.6%; 1983: 6.35%; 1984 (9/1): 5.35%; 1986: 4.6%; 1994 (5/1): 4.4%; 2000: 4.2%; 2002: 4.1%; 2003: 4.0%; 2004 (7/1): 3.9%; 2007 (10/1): 4.35%; 2012 (10/1): 4.25%
Sales Tax²⁾	\$10,232.5	\$10,382.3	6.0%	1% of: ²⁾ first 4% of 6% last 2% of 6%	\$1,302.9 \$1,231.3	\$1,762.1 \$1,667.1	1933: 3.0% 1960: 4.0% 1994: 6.0% 5/1
Use Tax³⁾	\$2,590.7	\$2,593.2	6.0%	1.0%	\$323.8	\$432.2	1937: 3.0% 1960: 4.0% 1994: 6.0% 5/1
Corporate Income Tax	\$1,582.1	\$1,615.0	6.0%	1.0%	\$197.8	\$269.2	Rate has not changed.
Tobacco Tax Cigarettes Other Tobacco Products	\$819.4 \$711.7 \$107.7	\$807.6 \$698.9 \$108.7	\$2.00/pack 32% whole-sale price	\$0.10/pack 2.0%	\$26.4 \$5.0	\$34.6 \$6.7	1947: 3 cents/pk 1959: 4 cents/pk 1961: 5 cents/pk 1962: 7 cents/pk 1970: 11 cents/pk 1982: 21 cents/pk 1987: 25 cents/pk 1993: 75 cents/pk 2002: \$1.25/pk 8/1 2004: \$2/pk 7/1
Liquor Tax⁴⁾	\$80.0	\$82.0	4.0%	1.0%	\$14.9	\$20.4	1959: Liquor excise tax established - 4.0% 1962: Liquor specific tax established - 4.0% 1972: Liquor specific tax established - 1.85%, repealed 10/1/12 1985: Liquor specific tax established - 4.0%
Beer Tax⁵⁾	\$42.4	\$43.2	\$6.30/barrel ⁵⁾	\$1/barrel ⁵⁾	\$5.0	\$6.8	1933: \$1.25/barrel 1959: \$2.50/barrel 1962: \$6.61/barrel 1966: \$6.30/barrel
Wine Tax⁶⁾	\$10.6	\$10.8	⁶⁾	\$0.01/liter	\$0.6	\$0.8	1937: \$0.50/gallon 1981: w/ 16% alcohol 13.5 cents/liter 1981: w/ >16% alcohol 20 cents/liter 1989: mixed-spirit drinks 48 cents/liter 2021: mixed-spirit drinks 30 cents/liter
Casino Gaming Tax⁷⁾	\$113.4	\$116.7	8.1%	1.0%	\$10.5	\$14.4	1999: 8.1% of adj. gross receipts 2004: 12.1% of adj. gross receipts 9/1 FY07: 8.1%-12.1% FY09: 8.1% 2/09
Real Estate Transfer Tax	\$496.9	\$483.8	0.75% ⁷⁾	0.25%	\$124.2	\$161.3	Rate has not changed.
State Education Property Tax	\$2,563.2	\$2,663.6	6 mills	1 mill	\$427.2	\$443.9	1994: 6 mills 2003: 5 mills (one-year reduction only) 2004: 6 mills
Gasoline Tax⁸⁾	\$1,224.7	\$1,270.8	\$0.272/gal.	\$0.01/gal.	\$33.8	\$46.7	1983: 13 cents/gal. 2017: 26.3 cents/gal. 1984: 15 cents/gal. 2022: 27.2 cents/gal. 1997: 19 cents/gal.

1) Consensus Revenue Estimates, May 20, 2022. 2) The first 4 percentage points of the 6% sales tax rate are assessed on the entire sales tax base (including residential utilities), whereas the last two percentage points of the 6% sales tax rate are not assessed on residential utilities. 3) Combined State and local revenue, and thus includes the portion of the Use Tax directed to the Local Community Stabilization Authority. The LCSA portion is set in statute and would not be affected by a rate change. Thus the estimated impact of a rate change only reflects the impact on State revenue. 4) There are three taxes on liquor, each with a rate of 4.0% and they are earmarked to the General Fund, School Aid Fund, and the Convention Facility Fund. One tax, assessed at 1.85% on sales for off-site consumption and earmarked to the Liquor Purchase Revolving Fund, was repealed effective October 1, 2012. 5) The beer tax of \$6.30/barrel is equivalent to 1.9 cents per 12-ounce can of beer. Increasing the rate by \$1/barrel would increase the tax/can to 2.2 cents. 6) Tax on wine is as follows: Wine containing 16% or less of alcohol: 13.5 cents/liter; and wine containing more than 16% alcohol: 20 cents/liter. 7) Includes only the regular casino gaming tax and excludes the taxes on internet wagering, sports betting, and fantasy games. 8) Tax rate is adjusted each year for inflation. Estimates assume no inflation adjustment to current tax rate. 9) Senate Fiscal Agency estimate.

Table 2

DISTRIBUTION AND EARMARKING OF MICHIGAN'S MAJOR STATE TAXES

(% Distribution)

Tax	Type of Earmarking	Major State Funds									Total	
		General Fund	School Aid Fund	Michigan Trans. Fund	Public Trans. (CTF) 1)	Revenue Sharing 8)	Health & Safety Fund	Healthy Michigan Fund	Medicaid Benefits Trust Fund	Other		
Income Tax:												
Personal Income												
Gross Collections	Statutory 2)	71.89% 12)	23.81% 2)	3.8% 12)							0.5% 12)	100.0%
Refunds	Statutory	100.0%										100.0%
Sales Tax:												
4% rate:	Constitutional		60.0%			15.0%						75.0%
	Statutory	1.7% 10)	0.0%	10)	1.7% 3)	21.3%					0.3% 4)	25.0%
Subtotal 4% rate:		1.7%	60.0%		1.7%	36.3%					0.3%	100.0%
2% rate:	Constitutional	0.0%	100.0%		0.0%	0.0%					0.0%	100.0%
Total 6% Sales Tax rate:		1.1%	73.3%		1.1%	24.2%					0.2%	100.0%
Use Tax:												
4% rate: 11)	Statutory	100.0% 11)	0.0%								11)	100.0%
2% rate:	Constitutional	0.0%	100.0%									100.0%
Total 6%Use Tax rate:		66.7%	33.3%									100.0%
Alcohol & Tobacco Taxes:												
Beer & Wine	Statutory	100.0%										100.0%
Liquor												
4% excise tax	Statutory		100.0%									100.0%
4% specific tax	Statutory	100.0%										100.0%
4% specific tax	Statutory									100.0% 5)		100.0%
1.85% specific tax	Statutory									100.0% 6)		100.0%
Cigarette	Statutory	19.2%	41.4%				2.4%	3.8%	31.7%		1.6% 7)	100.0%
Other Tobacco Products	Statutory	25.0%							75.0%			100.0%
Business Privilege Taxes:												
Single Business	Statutory	100.0%										100.0%
Michigan Business Tax	Statutory	100.0%										100.0%
Corporate Income Tax	Statutory	100.0%										100.0%
Insurance Retaliatory	Statutory	100.0%										100.0%
Casino Gaming Tax 9)	Statutory	0.00%	100.00%								0.00%	100.0%
Oil & Gas Severance	Statutory	100.0%										100.0%
Property Taxes:												
State Education												
Property	Statutory		100.0%									100.0%
Real Estate Transfer	Statutory		100.0%									100.0%
Estate	Statutory	100.0%										100.0%
Utility Property	Statutory	100.0%										100.0%
Transportation Taxes:												
Gasoline	Constitutional			100.0%								100.0%
Diesel Fuel	Constitutional			100.0%								100.0%
Motor Carrier Fuel	Constitutional			100.0%								100.0%
Vehicle Weight/Value	Constitutional			100.0%								100.0%

Table 2 - Continued

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

Senate Fiscal Agency

Updated: December 2022

Budget Stabilization Fund

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

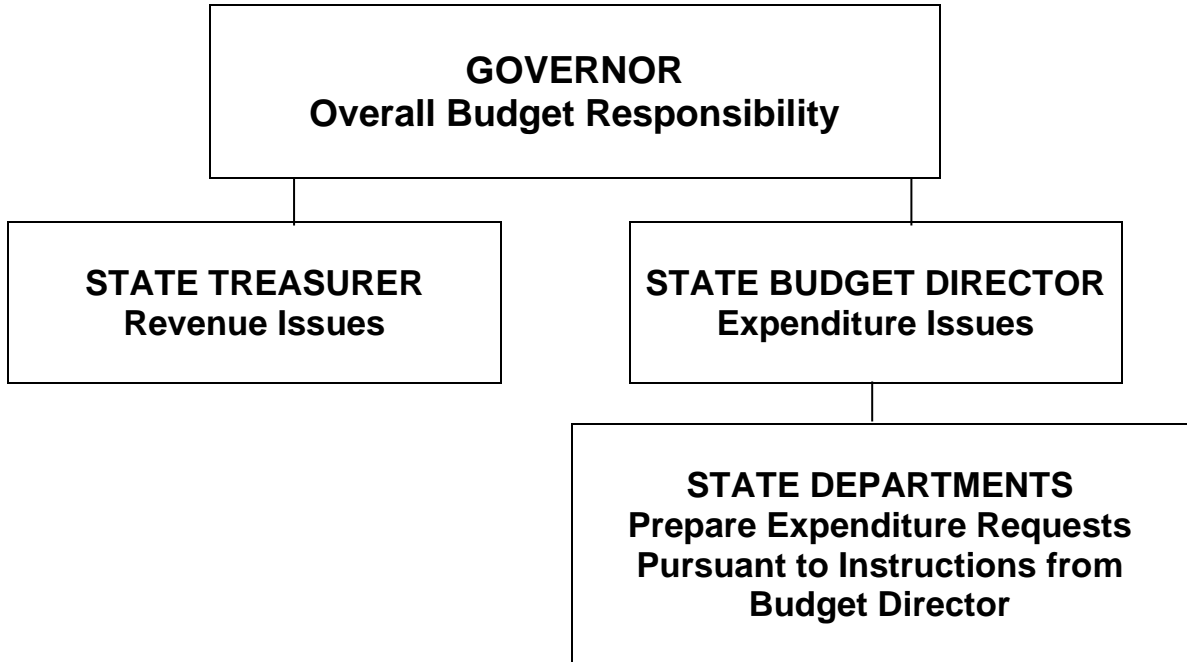
Table 3

BUDGET AND ECONOMIC STABILIZATION FUND TRANSFERS, EARNINGS, AND FUND BALANCE FY 1997-98 TO FY 2022-23 ESTIMATE (millions of dollars)				
Fiscal Year	Pay-In	Interest Earned	Pay-Out	Fund Balance
1997-98	\$0.0	\$60.1	\$212.0	\$1,000.5
1998-99	244.4	51.2	73.7	1,222.5
1999-2000	100.0	73.9	132.0	1,264.4
2000-01	0.0	66.7	337.0	994.2
2001-02	0.0	20.8	869.8	145.1
2002-03	0.0	1.8	147.0	0.0
2003-04	81.3	0.0	0.0	81.3
2004-05	0.0	2.0	81.3	2.0
2005-06	0.0	0.0	0.0	2.0
2006-07	0.0	0.1	0.0	2.1
2007-08	0.0	0.1	0.0	2.2
2008-09	0.0	0.0	0.0	2.2
2009-10	0.0	0.0	0.0	2.2
2010-11	0.0	0.0	0.0	2.2
2011-12	362.7	0.2	0.0	365.1
2012-13	140.0	0.5	0.0	505.6
2013-14	75.0	0.4	194.8	386.2
2014-15	111.5	0.4	0.0	498.1
2015-16	112.5	1.8	0.0	612.4
2016-17	92.5	5.1	0.0	710.0
2017-18	282.5	13.5	0.0	1,006.0
2018-19	117.5	25.1	0.0	1,148.6
2019-20	17.5	13.0	350.0	829.1
2020-21	552.5	0.8	0.0	1,382.4
Estimates:				
2021-22	197.5	15.2	0.0	1,595.1
2022-23	17.5	36.7	0.0	1,649.3

The Budget Process

Key Actors in Budget Decision Making Process

Executive Branch



Legislative Branch

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

Key Actors in Budget Decision Making Process

State Departments and Outside Interest Groups

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

Preparation of Executive Budget

State Treasurer (Incoming \$\$\$)

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

Budget Director (Outgoing \$\$\$)

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

Presentation of Executive Budget to the Legislature

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

Legislative Budget Responsibilities

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

Budget Time Frame

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

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

Mandated Budget Requirements and Restrictions State Budget Process Constitutional Requirements

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

Mandated Budget Requirements and Restrictions State Budget Process Statutory Requirements

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

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

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

Mandated Budget Requirements and Restrictions Boilerplate Requirements

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

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

Specific Michigan Budget Practices

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

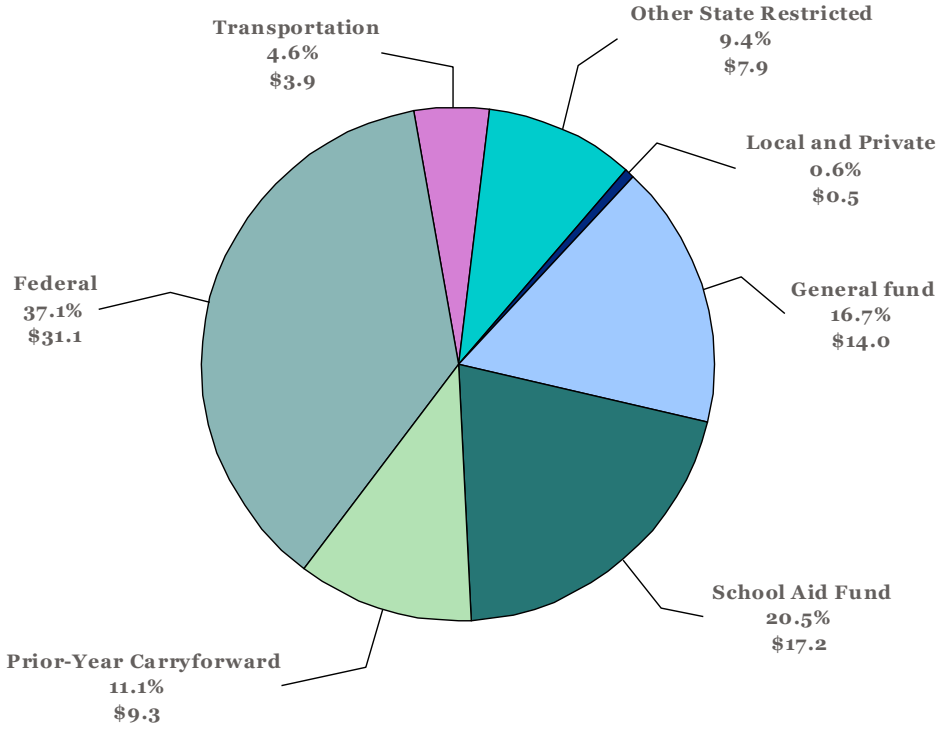
- Strong Executive Branch Influence
- Strong Legislative Appropriations Committees
- Numerous Appropriations Bills/Omnibus Bills
- Incremental Changes in Budget
- Potential for Line Item Veto

**The State Budget
FY 2022-23**

Figure A

Revenue Sources for State Appropriations

FY 2022-23 Estimates (Billions of Dollars)



Total Revenue = \$ 83.9 billion

General Fund and School Aid Fund are
May 2022 Consensus Revenue Estimates

State Budget Terms

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

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

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

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

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

FTE: Full-time equated employee

Boilerplate: Intent language in appropriation bills

Table 4

ADJUSTED GROSS, STATE SPENDING FROM STATE RESOURCES, AND GF/GP INITIAL APPROPRIATIONS FOR FY 2022-23 (billions of dollars)			
Department/Budget Area	Adjusted Gross	State Spending	GF/GP
Health and Human Services	\$33.4	\$9.3	\$6.2
K-12 Education	19.6	17.1	0.1
Transportation	6.1	4.0	0.1
Labor and Economic Opportunity	2.9	1.7	1.4
Higher Ed/Community Colleges	2.5	2.3	1.5
Corrections	2.1	2.1	2.1
Subtotal	\$66.6	\$36.5	\$11.4
All Other	9.2	7.6	3.9
Total	\$75.8	\$44.1	\$15.3

Table 5

SUMMARY OF FY 2022-23 APPROPRIATION CHANGES		
	Gross	GF/GP
FY 2021-22 Year-To-Date Appropriation¹⁾	\$81,017,801,600	\$12,065,588,000
Changes for FY 2022-23:		
New Programs.....	\$3,976,739,500	\$2,795,733,300
Program Increases	5,209,535,700	1,327,099,000
Program Eliminations	(7,916,522,600)	(2,241,272,900)
Program Reductions.....	(5,520,408,700)	(73,025,800)
Major Fund Shifts Affecting GF/GP.....	14,000,000	1,276,403,100
Other Technical Program Transfers/Adjustments.....	(1,459,300)	0
Economic Adjustments.....	193,275,400	104,773,400
Unclassified Salaries Adjustments (Executive Branch)	1,148,800	516,900
Total Changes	(\$4,043,691,200)	\$3,190,227,000
FY 2022-23 INITIAL APPROPRIATION.....	\$76,974,110,400	\$15,255,815,000

¹⁾ Appropriation as of July 21, 2022

Figure B

Appropriations by Source of Funds

FY 2022-23 Initial Adjusted Gross Appropriations

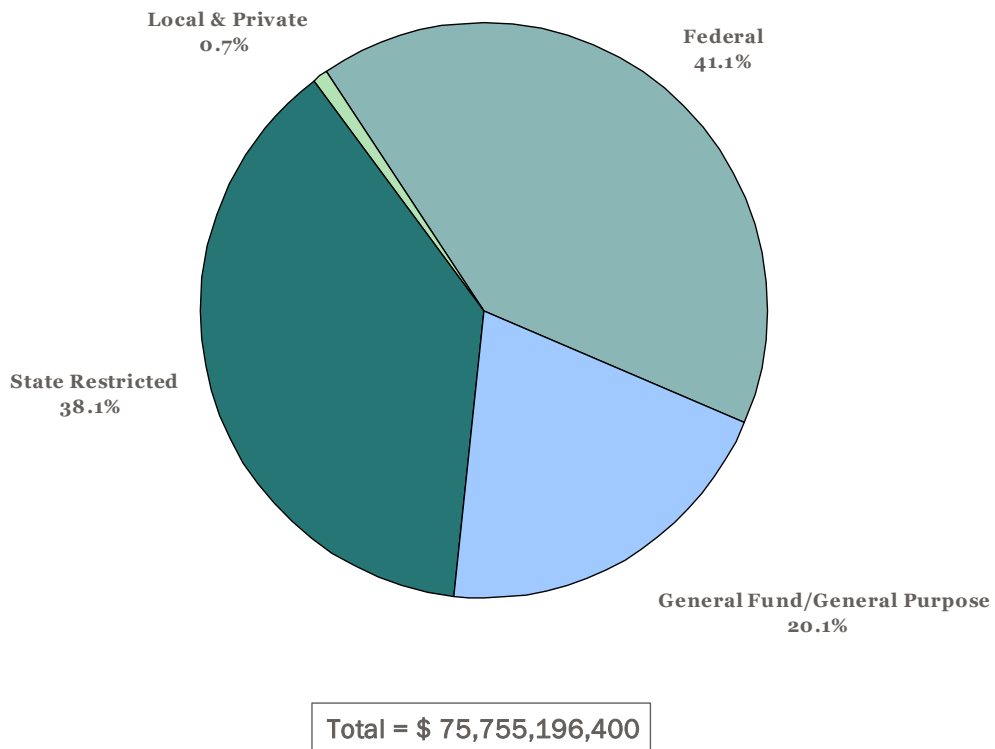


Table 6

**APPROPRIATIONS BY SOURCE OF FUNDS
FY 2022-23 INITIAL APPROPRIATIONS**

Department/Budget Area	Gross	IDGs	Adjusted Gross	Federal	Local & Private	State Restricted	General Fund/ General Purpose
Agriculture & Rural Development	\$187,715,100	\$326,700	\$187,388,400	\$19,670,900	\$21,300	\$44,706,400	\$122,989,800
Attorney General	118,273,000	35,954,600	82,318,400	10,101,900	0	20,786,700	51,429,800
Capital Outlay	487,400,000	0	487,400,000	378,400,000	0	0	109,000,000
Civil Rights	21,601,600	0	21,601,600	2,890,900	18,700	58,500	18,633,500
Community Colleges	529,758,000	0	529,758,000	81,200,000	0	448,558,000	0
Corrections	2,124,968,000	0	2,124,968,000	5,148,400	9,879,500	29,831,800	2,080,108,300
Education	420,581,000	0	420,581,000	302,950,800	8,119,000	9,919,700	99,591,500
Environment, Great Lakes, & Energy	728,654,300	3,406,400	725,247,900	287,641,700	1,415,500	337,354,900	98,835,800
Executive	8,533,600	0	8,533,600	0	0	0	8,533,600
Health & Human Services	33,366,065,600	14,696,000	33,351,369,600	23,693,049,100	355,599,100	3,132,592,800	6,170,128,600
Higher Education	2,016,635,700	0	2,016,635,700	128,526,400	0	347,888,300	1,540,221,000
Insurance & Financial Services	74,335,500	736,500	73,599,000	1,017,100	0	72,581,900	0
Judiciary	483,505,700	1,902,300	481,603,400	6,340,300	9,306,800	95,181,400	370,774,900
Labor & Economic Opportunity	2,900,346,000	0	2,900,346,000	1,219,595,000	23,130,700	245,920,400	1,411,699,900
Legislature	215,282,900	6,654,800	208,628,100	0	428,300	7,295,000	200,904,800
Licensing & Regulatory Affairs	539,834,400	47,026,900	492,807,500	29,659,200	0	249,325,900	213,822,400
Military & Veterans Affairs	347,366,000	101,800	347,264,200	200,364,300	640,000	18,794,900	127,465,000
Natural Resources	535,482,800	203,100	535,279,700	93,630,000	7,039,200	340,206,500	94,404,000
Natural Resources Trust Fund	0	0	0	0	0	0	0
School Aid	19,602,716,400	0	19,602,716,400	2,524,243,500	0	16,966,472,900	112,000,000
State	255,196,700	20,000,000	235,196,700	1,460,000	50,100	221,007,300	12,679,300
State Police	823,705,800	25,502,400	798,203,400	81,804,300	4,939,500	158,750,400	552,709,200
Technology, Management, & Budget	1,835,139,700	1,047,125,600	788,014,100	5,217,200	2,468,600	123,219,300	657,109,000
Transportation	6,104,448,900	4,123,800	6,100,325,100	2,026,480,000	102,573,500	3,905,021,600	66,250,000
Treasury - Debt Service	100,084,100	0	100,084,100	0	0	0	100,084,100
Treasury - Operations	1,579,358,500	11,153,100	1,568,205,400	24,970,700	13,240,600	493,553,600	1,036,440,500
Treasury - Revenue Sharing	1,567,121,100	0	1,567,121,100	0	0	1,567,121,100	0
TOTAL BUDGET AREA APPROPS	\$76,974,110,400	\$1,218,914,000	\$75,755,196,400	\$31,124,361,700	\$538,870,400	\$28,836,149,300	\$15,255,815,000

Figure C

Adjusted Gross Appropriations by Major Category

FY 2022-23 Initial Appropriations

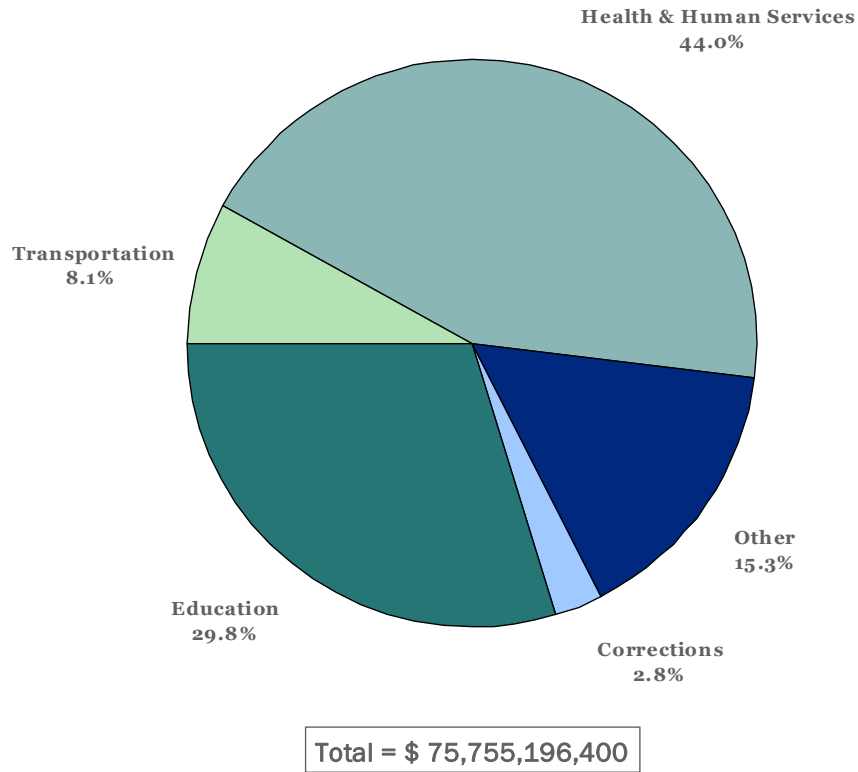


Table 7
ADJUSTED GROSS APPROPRIATIONS
FY 2021-22 VERSUS FY 2022-23

Department/Budget Area	FY 2021-22	FY 2022-23	Dollar Difference	Percent Change
	Year-to-Date Appropriations ¹⁾	Initial Appropriations		
Agriculture & Rural Development	\$155,365,300	\$187,388,400	\$32,023,100	20.6%
Attorney General.....	77,385,200	82,318,400	4,933,200	6.4
Capital Outlay	270,000,000	487,400,000	217,400,000	80.5
Civil Rights	18,035,200	21,601,600	3,566,400	19.8
Community Colleges.....	431,417,000	529,758,000	98,341,000	22.8
Corrections.....	2,065,873,000	2,124,968,000	59,095,000	2.9
Education	1,939,877,900	420,581,000	(1,519,296,900)	(78.3)
Environment, Great Lakes, & Energy	2,647,023,600	725,247,900	(1,921,775,700)	(72.6)
Executive	7,318,600	8,533,600	1,215,000	16.6
Health & Human Services.....	34,909,848,400	33,351,369,600	(1,558,478,800)	(4.5)
Higher Education	2,107,751,200	2,016,635,700	(91,115,500)	(4.3)
Insurance & Financial Services	72,263,000	73,599,000	1,336,000	1.8
Judiciary	325,810,800	481,603,400	155,792,600	47.8
Labor & Economic Opportunity	4,470,763,000	2,900,346,000	(1,570,417,000)	(35.1)
Legislature	209,617,600	208,628,100	(989,500)	(0.5)
Licensing & Regulatory Affairs.....	498,281,600	492,807,500	(5,474,100)	(1.1)
Military & Veterans Affairs	221,002,200	347,264,200	126,262,000	57.1
Natural Resources	929,003,200	535,279,700	(393,723,500)	(42.4)
Natural Resources Trust Fund.....	45,592,200	0	(45,592,200)	(100.0)
School Aid.....	17,080,768,700	19,602,716,400	2,521,947,700	14.8
State.....	232,764,300	235,196,700	2,432,400	1.0
State Police.....	915,771,600	798,203,400	(117,568,200)	(12.8)
Technology, Management, & Budget	700,442,900	788,014,100	87,571,200	12.5
Transportation.....	6,082,906,900	6,100,325,100	17,418,200	0.3
Treasury - Debt Service.....	99,064,000	100,084,100	1,020,100	1.0
Treasury - Operations.....	1,359,462,400	1,568,205,400	208,743,000	15.4
Treasury - Revenue Sharing.....	1,917,298,600	1,567,121,100	(350,177,500)	(18.3)
TOTAL BUDGET AREA APPROPRIATIONS	\$79,790,708,400	\$75,755,196,400	(\$4,035,512,000)	(5.1%)

¹⁾ Appropriations as of July 21, 2022

Figure D

General Fund/General Purpose

FY 2022-23 Initial Appropriations

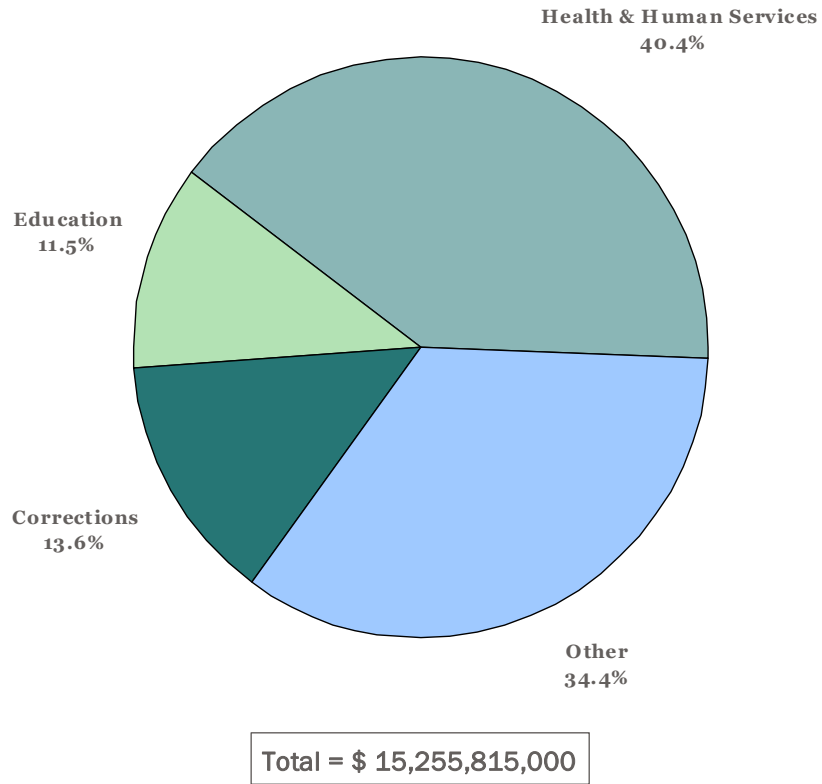


Table 8

**GENERAL FUND/GENERAL PURPOSE APPROPRIATIONS
FY 2021-22 VERSUS FY 2022-23**

Department/Budget Area	FY 2021-22 Year-to-Date Appropriations¹⁾	FY 2022-23 Initial Appropriations	Dollar Difference	Percent Change
Agriculture & Rural Development	\$97,366,900	\$122,989,800	\$25,622,900	26.3%
Attorney General.....	47,126,000	51,429,800	4,303,800	9.1
Capital Outlay	0	109,000,000	109,000,000	100.0
Civil Rights	15,107,300	18,633,500	3,526,200	23.3
Community Colleges.....	0	0	0	0.0
Corrections	1,122,369,400	2,080,108,300	957,738,900	85.3
Education	102,508,100	99,591,500	(2,916,600)	(2.8)
Environment, Great Lakes, & Energy	292,945,200	98,835,800	(194,109,400)	(66.3)
Executive	7,318,600	8,533,600	1,215,000	16.6
Health & Human Services.....	4,754,274,400	6,170,128,600	1,415,854,200	29.8
Higher Education	1,317,821,500	1,540,221,000	222,399,500	16.9
Insurance & Financial Services	0	0	0	0.0
Judiciary	209,335,900	370,774,900	161,439,000	77.1
Labor & Economic Opportunity	1,630,615,800	1,411,699,900	(218,915,900)	(13.4)
Legislature	202,334,300	200,904,800	(1,429,500)	(0.7)
Licensing & Regulatory Affairs	209,695,900	213,822,400	4,126,500	2.0
Military & Veterans Affairs	79,010,200	127,465,000	48,454,800	61.3
Natural Resources	49,457,900	94,404,000	44,946,100	90.9
Natural Resources Trust Fund	0	0	0	0.0
School Aid.....	98,119,400	112,000,000	13,880,600	14.1
State.....	13,035,600	12,679,300	(356,300)	(2.7)
State Police.....	575,689,300	552,709,200	(22,980,100)	(4.0)
Technology, Management, & Budget	533,545,100	657,109,000	123,563,900	23.2
Transportation.....	100,100,000	66,250,000	(33,850,000)	(33.8)
Treasury - Debt Service.....	99,064,000	100,084,100	1,020,100	1.0
Treasury - Operations.....	462,314,200	1,036,440,500	574,126,300	124.2
Treasury - Revenue Sharing	46,433,000	0	(46,433,000)	(100.0)
TOTAL BUDGET AREA APPROPRIATIONS....	\$12,065,588,000	\$15,255,815,000	\$3,190,227,000	26.4%

¹⁾ Appropriations as of July 21, 2022

Table 9**FULL-TIME EQUATED POSITIONS
FY 2021-22 VERSUS FY 2022-23**

Department/Budget Area	FY 2021-22	FY 2022-23	Position Change	Percent Change
	Year-to-Date Positions	Initial Positions		
Agriculture & Rural Development.....	521.0	531.0	10.0	1.9%
Attorney General	541.4	543.4	2.0	0.4
Civil Rights	109.0	109.0	0.0	0.0
Corrections.....	13,484.4	13,498.4	14.0	0.1
Education	615.5	621.5	6.0	1.0
Environment, Great Lakes, & Energy	1,461.0	1,510.0	49.0	3.4
Executive.....	79.2	86.2	7.0	8.8
Health & Human Services.....	15,595.5	15,684.5	89.0	0.6
Higher Education.....	0.0	0.0	0.0	0.0
Insurance & Financial Services.....	372.5	384.5	12.0	3.2
Judiciary	524.0	537.0	13.0	2.5
Labor & Economic Opportunity	2,556.4	2,559.4	3.0	0.1
Licensing & Regulatory Affairs.....	1,827.9	1,849.9	22.0	1.2
Military & Veterans Affairs.....	1,054.5	1,054.5	0.0	0.0
Natural Resources	2,354.9	2,412.8	57.9	2.5
State	1,586.0	1,586.0	0.0	0.0
State Police	3,692.0	3,750.0	58.0	1.6
Technology, Management, & Budget.....	3,141.0	3,161.0	20.0	0.6
Transportation	2,936.3	3,050.3	114.0	3.9
Treasury - Operations	1,924.5	1,968.5	44.0	2.3
TOTAL POSITIONS.....	54,377.0	54,897.9	520.9	1.0%

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

Figure E

Full-Time Equated Classified Positions

FY 2022-23 Initial Appropriations

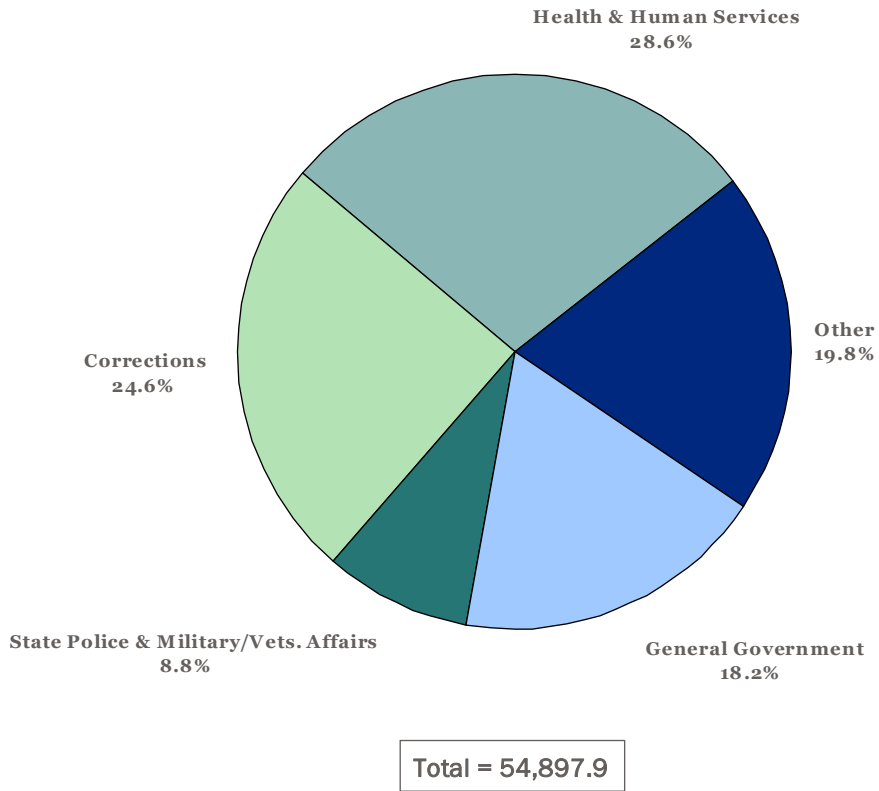


Figure F

School Aid Initial Adjusted Gross Appropriations

FY 2022-23 Programs

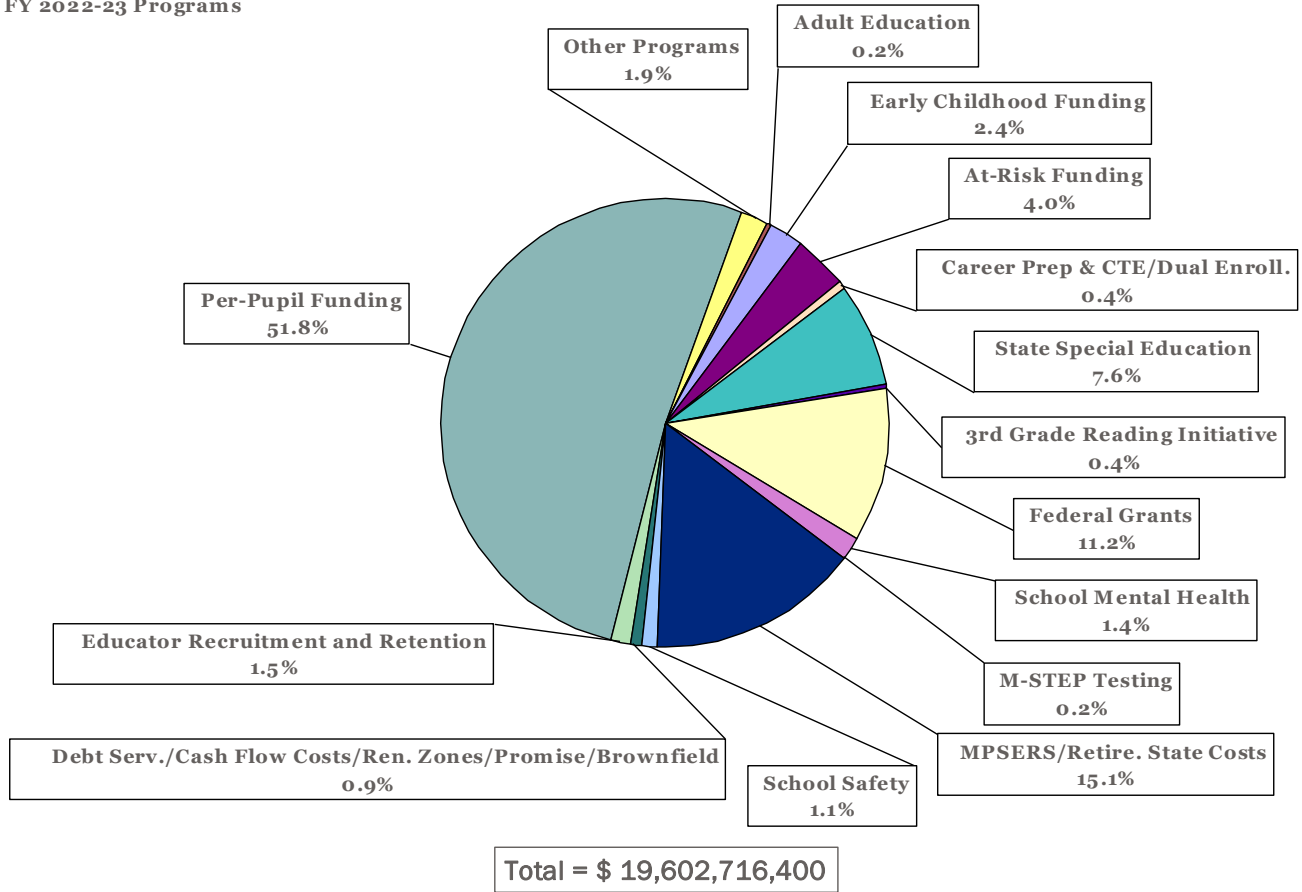
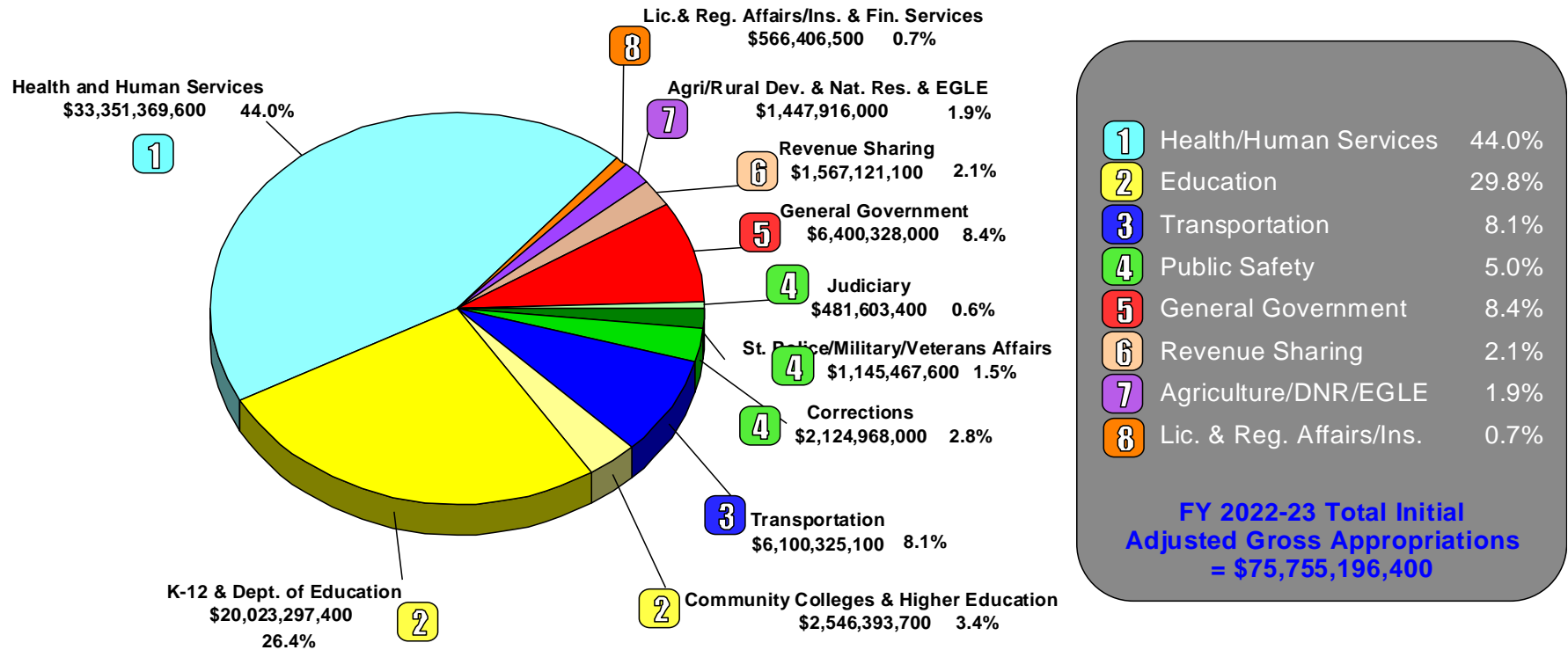


Figure G

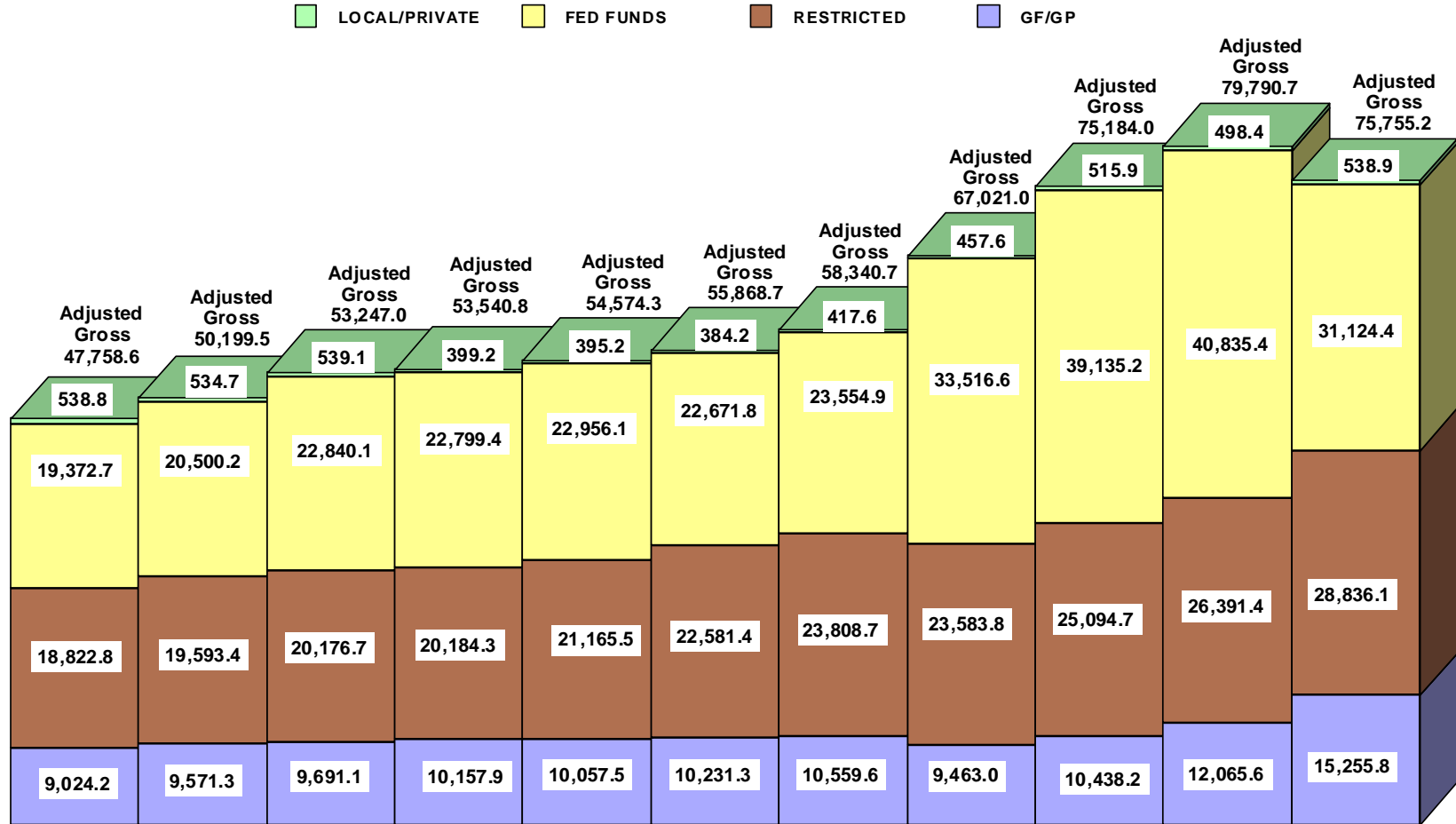
Where State of Michigan Tax Dollars Are Spent Fiscal Year 2022-23 Initial Adjusted Gross Appropriations



Senate Fiscal Agency - October 3, 2022

Recent State Appropriation History

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



FY 2012-13 FY 2013-14 FY 2014-15 FY 2015-16 FY 2016-17 FY 2017-18 FY 2018-19 FY 2019-20 FY 2020-21 FY 2021-22 FY 2022-23
Initial Approps.

Notes: Adjusted Gross = Total appropriations for all departments. State Resources = State restricted + GF/GP appropriations. Does not include GF/GP BSF appropriations of \$140 million (FY 2012-13), \$75 million (FY 2013-14), \$94 million (FY 2014-15), \$95 million (FY 2015-16), \$75 million (FY 2016-17), \$265 million (FY 2017-18), \$100 million (FY 2018-19), \$535 million (FY 2020-21), and \$180 million (FY 2021-22), or \$230 million in FY 2013-14 for Roads and Risks Reserve Fund. Senate Fiscal Agency, August 30, 2022

Table 10

ADJUSTED GROSS APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	Appropriations	Dollar Change	Percent Change
2000-01	\$36,953.3	\$1,535.6	4.3%
2001-02	38,751.3	1,798.0	4.9
2002-03	39,553.1	801.8	2.1
2003-04	39,115.3	(437.8)	(1.1)
2004-05	39,908.5	793.2	2.0
2005-06	41,322.7	1,414.2	3.5
2006-07	41,851.8	529.1	1.3
2007-08	43,616.5	1,764.7	4.2
2008-09	47,942.0	4,325.5	9.9
2009-10	45,656.6	(2,285.3)	(4.8)
2010-11	48,089.6	2,433.0	5.3
2011-12	47,598.1	(491.6)	(1.0)
2012-13	47,758.6	160.6	0.3
2013-14	50,199.5	2,440.9	5.1
2014-15	53,247.0	3,047.5	6.1
2015-16	53,540.8	293.8	0.6
2016-17	54,574.3	1,033.5	1.9
2017-18	55,868.7	1,294.4	2.4
2018-19	58,340.7	2,472.0	4.4
2019-20	67,021.0	8,860.3	14.9
2020-21	75,184.0	8,163.0	12.2
2021-22	80,163.9	4,979.9	6.6
2022-23 (YTD)	76,770.8	(3,393.1)	(4.2)
Change FY 2012-13 to FY 2022-23		\$29,012.2	60.7%
State and Local Gov't Price Deflator 10-Yr % Change			33.3%
Detroit CPI 10-Year Percent Change			25.1%
Note:	Does not include Budget Stabilization Fund appropriations of \$362.7 million, \$140.0 million, \$75.0 million, \$111.5 million, \$112.5 million, \$92.5 million, \$282.5 million, \$117.5 million, \$552.5 million, \$197.5 million, and \$17.5 million for FYs 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2020-21, 2021-22, and 2022-23 respectively; includes \$147.1 million FY 2013-14 appropriation and \$82.9 million FY 2014-15 appropriation from the Roads and Risks Reserve Fund.		

Table 11

STATE SPENDING FROM STATE RESOURCES APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	Appropriations	Dollar Change	Percent Change
2000-01	\$25,761.6	\$1,182.6	4.8%
2001-02	26,086.8	325.2	1.3
2002-03	26,020.5	(66.3)	(0.3)
2003-04	25,802.5	(218.0)	(0.8)
2004-05	26,285.3	482.8	1.9
2005-06	27,704.0	1,418.7	5.4
2006-07	27,928.6	224.6	0.8
2007-08	28,441.3	512.7	1.8
2008-09	26,309.9	(2,131.4)	(7.5)
2009-10	25,239.0	(1,070.8)	(4.1)
2010-11	26,266.7	1,027.7	4.1
2011-12	27,346.9	1,080.3	4.1
2012-13	27,847.1	500.2	1.8
2013-14	29,164.7	1,317.6	4.7
2014-15	29,867.7	703.0	2.4
2015-16	30,342.2	474.4	1.6
2016-17	31,223.0	880.8	2.9
2017-18	32,812.7	1,589.7	5.1
2018-19	34,368.2	1,555.5	4.7
2019-20	33,046.5	(1,321.7)	(3.8)
2020-21	35,532.9	2,486.4	7.5
2021-22	38,479.9	2,947.0	8.3
2022-23 (YTD)	45,107.5	6,627.6	17.2
Change FY 2012-13 to FY 2022-23		\$17,260.4	62.0%
State and Local Gov't Price Deflator 10-Yr % Change			33.3%
Detroit CPI 10-Year Percent Change			25.1%
Note:	Does not include Budget Stabilization Fund appropriations of \$362.7 million, \$140.0 million, \$75.0 million, \$111.5 million, \$112.5 million, \$92.5 million, \$282.5 million, \$117.5 million, \$552.5 million, \$197.5 million, and \$17.5 million for FYs 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2020-21, 2021-22, and 2022-23 respectively; includes \$147.1 million FY 2013-14 appropriation and \$82.9 million FY 2014-15 appropriation from the Roads and Risks Reserve Fund.		

Table 12

GENERAL FUND/GENERAL PURPOSE APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	Appropriations	Dollar Change	Percent Change
2000-01	\$9,744.4	\$136.7	1.4%
2001-02	9,189.3	(555.1)	(5.7)
2002-03	8,830.9	(358.4)	(3.9)
2003-04	8,770.1	(60.8)	(0.7)
2004-05	8,702.8	(67.3)	(0.8)
2005-06	9,106.3	403.5	4.6
2006-07	9,118.7	12.4	0.1
2007-08	9,980.7	862.0	9.5
2008-09	8,568.7	(1,412.0)	(14.1)
2009-10	7,787.4	(781.2)	(9.1)
2010-11	8,424.6	637.2	8.2
2011-12	8,341.1	(83.6)	(1.0)
2012-13	9,024.2	683.2	8.2
2013-14	9,571.3	547.1	6.1
2014-15	9,691.1	119.8	1.3
2015-16	10,157.9	466.8	4.8
2016-17	10,057.5	(100.4)	(1.0)
2017-18	10,231.3	173.8	1.7
2018-19	10,559.6	328.3	3.2
2019-20	9,463.0	(1,096.5)	(10.4)
2020-21	10,438.2	975.2	10.3
2021-22	12,069.0	1,630.8	15.6
2022-23 (YTD)	16,251.4	4,182.4	34.7
Change FY 2012-13 to FY 2022-23		\$7,227.2	80.1%
State and Local Gov't Price Deflator 10-Yr % Change			33.3%
Detroit CPI 10-Year Percent Change			25.1%
Note: Does not include Budget Stabilization Fund appropriations of \$362.7 million, \$140.0 million, \$75.0 million, \$111.5 million, \$112.5 million, \$92.5 million, \$282.5 million, \$117.5 million, \$552.5 million, \$197.5 million, and \$17.5 million for FYs 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2020-21, 2021-22, and 2022-23 respectively; includes \$147.1 million FY 2013-14 appropriation and \$82.9 million FY 2014-15 appropriation from the Roads and Risks Reserve Fund.			

Table 13**FEDERAL FUNDS APPROPRIATED IN MICHIGAN BUDGET
(millions of dollars)**

Fiscal Year	Federal Funds	Adjusted Gross Appropriations	Federal as Percent of Total Adjusted Gross
2000-01	\$10,019.2	\$36,953.3	27.11%
2001-02	11,242.9	38,751.3	29.01
2002-03	12,226.7	39,553.1	30.91
2003-04	12,361.6	39,115.3	31.60
2004-05	12,855.5	39,908.5	32.21
2005-06	13,179.9	41,322.7	31.89
2006-07	13,436.1	41,851.8	32.10
2007-08	14,669.5	43,616.5	33.63
2008-09	21,124.7	47,941.9	44.06
2009-10	19,940.9	45,656.6	43.68
2010-11	21,314.5	48,089.6	44.32
2011-12	19,730.5	47,598.1	41.45
2012-13	19,372.7	47,758.6	40.56
2013-14	20,500.2	50,199.5	40.84
2014-15	22,840.1	53,247.0	42.89
2015-16	22,799.4	53,540.80	42.58
2016-17	22,956.1	54,574.30	42.06
2017-18	22,671.80	55,868.70	40.6
2018-19	23,554.88	58,340.67	40.4
2019-20	33,516.59	67,021.05	50.0
2020-21	39,135.17	75,183.98	52.1
2021-22	41,185.68	80,163.94	51.4
2022-23 (YTD)	31,124.36	76,770.77	40.5
Change FY 2012-13 to FY 2022-23	60.7%	60.7%	(0.1%)

Table 14

APPROPRIATED FULL-TIME EQUATED CLASSIFIED POSITIONS (FTEs) IN MICHIGAN STATE BUDGET			
Fiscal Year	FTEs	Change	Percent Change
2000-01	64,602.5	971.6	1.5%
2001-02	64,190.1	(412.4)	(0.6)
2002-03	62,760.2	(1,429.9)	(2.2)
2003-04	57,811.1	(4,949.1)	(7.9)
2004-05	57,028.3	(782.8)	(1.4)
2005-06	56,436.4	(591.9)	(1.0)
2006-07	56,760.3	323.9	0.6
2007-08	57,041.7	281.4	0.5
2008-09	56,491.1	(550.6)	(1.0)
2009-10	55,597.2	(893.9)	(1.6)
2010-11	56,089.3	492.1	0.9
2011-12	54,795.5	(1,293.8)	(2.3)
2012-13	53,583.5	(1,212.0)	(2.2)
2013-14	52,797.5	(786.0)	(1.5)
2014-15	52,853.5	56.0	0.1
2015-16	52,702.9	(150.6)	(0.3)
2016-17	52,756.0	53.1	0.1
2017-18	53,010.5	254.5	0.5
2018-19	53,789.0	778.5	1.5
2019-20	53,940.6	151.6	0.3
2020-21	54,178.6	238.0	0.4
2021-22	54,377.0	198.4	0.4
2022-23 (YTD)	54,917.9	540.9	1.0
Change FY 2012-13 to FY 2022-23		1,334.4	2.5%
State and Local Gov't Price Deflator 10-Yr % Change			33.3%
Detroit CPI 10-Year Percent Change			25.1%
Note: Includes exempt positions in Judiciary.			

Table 15

SCHOOL AID K-12 APPROPRIATION HISTORY (millions of dollars)			
Fiscal Year	State-Funded K-12 Appropriations	Dollar Change	Percent Change
2000-01	\$10,732.3	\$656.5	6.5%
2001-02	11,220.6	488.3	4.5
2002-03	11,334.6	114.0	1.0
2003-04	11,059.3	(275.3)	(2.4)
2004-05	11,113.5	54.2	0.5
2005-06	11,308.0	194.5	1.8
2006-07	11,597.0	288.9	2.6
2007-08	11,421.8	(175.2)	(1.5)
2008-09	11,097.8	(324.0)	(2.8)
2009-10	10,675.1	(422.7)	(3.8)
2010-11	10,803.4	128.3	1.2
2011-12	11,088.9	285.5	2.6
2012-13	11,211.0	122.1	1.1
2013-14	11,506.1	295.1	2.6
2014-15	11,865.8	359.7	3.1
2015-16	11,960.5	94.7	0.8
2016-17	12,323.2	362.7	3.0
2017-18	12,955.7	632.5	5.1
2018-19	13,065.3	109.6	0.8
2019-20	13,051.6	(13.7)	(0.1)
2020-21	13,850.1	798.5	6.1
2021-22	14,635.5	785.4	5.7
2022-23 (YTD)	17,090.7	2,455.2	16.8
Change FY 2012-13 to FY 2022-23		\$5,879.7	52.4%
State and Local Gov't Price Deflator 10-Yr % Change			33.3%
Detroit CPI 10-Year Percent Change			25.1%

Table 16

PUPIL MEMBERSHIP HISTORY FY 1994-95 to FY 2023-24				
Blend Calculation	Fiscal Year	Local Districts	Charter Schools	Total
50/50	1994-95	1,593,306	0	1,593,306
50/50	1995-96	1,610,130	4,790	1,614,920
50/50	1996-97	1,634,074	11,520	1,645,594
60/40	1997-98	1,651,011	19,202	1,670,213
60/40	1998-99	1,656,186	31,109	1,687,295
75/25	1999-2000	1,651,300	45,290	1,696,590
80/20	2000-01	1,649,085	55,072	1,704,157
80/20	2001-02	1,647,459	62,113	1,709,572
80/20	2002-03	1,647,531	67,336	1,714,867
80/20	2003-04	1,640,929	73,473	1,714,402
75/25	2004-05	1,626,289	81,491	1,707,780
75/25	2005-06	1,607,880	89,654	1,697,534
75/25	2006-07	1,584,435	96,627	1,681,062
75/25	2007-08	1,553,568	98,987	1,652,555
75/25	2008-09	1,517,714	102,030	1,619,744
75/25	2009-10	1,487,297	108,425	1,595,722
75/25	2010-11	1,457,160	112,276	1,569,436
90/10	2011-12	1,432,200	119,900	1,552,100
90/10	2012-13	1,405,599	130,390	1,535,989
90/10 CY	2013-14	1,374,800	147,828	1,522,628
90/10 CY	2014-15	1,356,640	151,368	1,508,008
90/10	2015-16	1,344,369	151,611	1,495,980
90/10	2016-17	1,338,231	152,933	1,491,164
90/10	2017-18	1,336,720	145,011	1,481,731
90/10	2018-19	1,323,703	145,318	1,469,021
90/10	2019-20	1,313,665	146,862	1,460,527
Superblend*	2020-21	1,301,200	148,300	1,449,500
90/10	2021-22 Est.	1,254,700	150,400	1,405,100
90/10	2022-23 Est.	1,247,900	151,000	1,398,900
90/10	2023-24 Est.	1,241,000	151,000	1,392,000

Table 17

STATE SPENDING PER PUPIL HISTORY			
Fiscal Year	State-Funded Appropriations (Millions of Dollars)	Pupils (Millions)	Appropriations Per Pupil
2000-01	\$10,732.3	1.7042	\$6,297
2001-02	11,220.6	1.7096	6,563
2002-03	11,334.6	1.7149	6,609
2003-04	11,059.3	1.7144	6,450
2004-05	11,113.5	1.7078	6,507
2005-06	11,308.1	1.6975	6,661
2006-07	11,597.0	1.6811	6,898
2007-08	11,421.8	1.6526	6,911
2008-09	11,097.8	1.6197	6,851
2009-10	10,675.1	1.5957	6,690
2010-11	10,803.4	1.5694	6,884
2011-12	11,088.9	1.5521	7,144
2012-13	11,211.0	1.5360	7,299
2013-14	11,506.1	1.5226	7,557
2014-15	11,865.8	1.5080	7,869
2015-16	11,960.5	1.4960	7,995
2016-17	12,323.2	1.4912	8,264
2017-18	12,955.7	1.4817	8,744
2018-19	13,065.3	1.4690	8,894
2019-20	13,051.6	1.4605	8,936
2020-21	13,850.1	1.4492	9,557
2021-22	14,635.5	1.4038	10,426
2022-23 (YTD)	17,090.7	1.3989	12,217

Table 18

K-12 SCHOOLS MINIMUM FOUNDATION ALLOWANCE HISTORY			
Fiscal Year	Enacted Per Pupil	After Reductions	Percent Change
2000-01	\$6,000	\$6,000	N/A
2001-02	6,500	6,500	8.3%
2002-03	6,700	6,626	1.9
2003-04	6,700	6,626	0.0
2004-05	6,700	6,700	1.1
2005-06	6,875	6,875	2.6
2006-07	7,108	7,108	3.4
2007-08	7,204	7,204	1.4
2008-09	7,316	7,316	1.6
2009-10	7,316	7,151	(2.3)
2010-11	7,316	7,146	0.0
2011-12	6,846	6,846	(4.2)
2012-13	6,966	6,966	1.8
2013-14	7,076	7,076	1.6
2014-15	7,251	7,251	2.5
2015-16	7,391	7,391	1.9
2016-17	7,511	7,511	1.6
2017-18	7,631	7,631	1.6
2018-19	7,871	7,871	3.1
2019-20	8,111	7,936	0.8
2020-21	8,111	8,111	2.2
2021-22	8,700	8,700	7.3
2022-23 (YTD)	9,150	9,150	5.2
10-Year Change	\$2,184	\$2,184	
10-Year % Change	31.4%	31.4%	
State and Local Gov't Price Deflator 10-			
Yr % Change		33.3%	
Detroit CPI 10-Year % Change		25.1%	

Table 19

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

Table 20

STATE APPROPRIATIONS FROM ALL SOURCES: HOW MUCH IS DISCRETIONARY? (actual dollars)	
FY 2022-23 Initial Adjusted Gross Appropriation	\$75,755,196,400
<u>Constitutional/Statutory Earmarking Requirements:</u>	
School Aid Fund - K-12, CCs, HE (37% Constitutional)	(\$17,762,819,200)
Transportation (87% Constitutional).....	(3,905,021,600)
Regulatory Restricted Revenue (Statutory)	(1,433,253,500)
Constitutional Revenue Sharing.....	(1,036,594,900)
Federal Funding Requirement	(\$31,124,361,700)
Local and Private Revenue	(\$538,870,400)
Debt Service Payments (GF/GP)	(\$373,954,700)
Capital Outlay.....	(\$109,000,000)
Caseload/Inmate Driven.....	(\$10,427,771,700)
Estimated Balance for Discretionary Spending.....	\$9,043,548,700
<u>Estimated Balance for Discretionary Spending Includes:</u>	
GF/GP Funding for Community Colleges and Higher Education.....	\$1,540,221,000
Nonconstitutional State Revenue Sharing Funding	530,526,200
State Restricted and GF/GP Funding for State Police.....	711,459,600
Medicaid Programs-includes GME, PACE, and MIChoice waiver.....	410,000,000
Non-Medicaid Programs-includes CMH, Local Public Health, Aging	780,000,000
GF/GP Funding for K-12 School Aid.....	112,000,000
GF/GP Funding for Judiciary (excludes judicial salaries)	165,664,700
State Restricted and GF/GP Funding for Department of State.....	233,686,600
GF/GP One-Time Funding for Labor and Economic Opportunity	1,154,274,500
GF/GP One-Time Funding for Treasury	869,000,000
State Restricted Revenue for Various State Departments	625,751,600
GF/GP Funding for: Agriculture; Attorney General; Civil Rights; Education; Environmental Quality; Executive; Insurance & Financial Services; Legislature; Licensing & Regulatory Affairs; Military & Veterans Affairs; Natural Resources; LEO ongoing; Technology, Management, & Budget; Transportation; and Treasury.....	1,910,964,500
Estimated Discretionary Spending	\$9,043,548,700