

FEBRUARY PAYMENT INFORMATION

The February state school aid payment is the fifth regular payment of the 2026 fiscal year. The payment will be electronically transferred to districts' accounts on Friday, February 20, 2026.

Taxable value - The February payment continues to use the beginning 2025 tax roll non-homestead taxable value data, as provided by the county treasurers via the web based taxable valuation collection process by February 2, 2026. These data can be viewed by school district personnel on the [Department's Taxable Value Management System](#) website.

Pupil membership - October 2025 unaudited pupil count data reported to the Center for Educational Performance and Information (CEPI) via the Michigan Student Data System (MSDS) by January 21, 2026 were used in the calculation of the blended membership count for the February payment.

2026-27 K-12 EXECUTIVE BUDGET RECOMMENDATION

Governor Whitmer has released the executive state aid budget recommendation for the 2026-27 fiscal year. Highlights include a \$250 target foundation increase to \$10,300 per pupil. More details can be found on the Michigan [legislature website](#).

FEBRUARY SPECIAL EDUCATION COST DATA

Audited FY25 Special Education Cost data has been provided and is used in the February payment calculation. This revised cost data is used to calculate the FY25 prior year adjustment and serves as an estimate for FY26.

SECTION 101 – SCHOOL DAY CANCELLATIONS AND FORGIVEN TIME

Section 101 of the State School Aid Act (MCL 388.1701) remains the same as prior years regarding the cancellation of instructional time. The language continues to grant districts six (6) days and/or the equivalent number of hours to use toward cancellations that occur due to conditions beyond the control of school authorities, commonly referred to as "forgiven time" or "snow days." Language remains that grants the State Superintendent the authority to grant up to three (3) additional days or equivalent hours cancelled as instruction, provided the cancellation is due to unusual and extenuating circumstances resulting from conditions not within the control of school authorities.

A district that wishes to request additional forgiven time must provide strong rationale supporting why these days cannot be rescheduled before the end of the school year. Applications for additional forgiven time will only be accepted through the [online form](#). Questions regarding this item should be directed to MDE-SASF@michigan.gov.

BUDGET TRANSPARENCY REMINDERS

March 1 is the deadline for updating Employee Compensation Information with 2025 calendar year data. A description and cost for each fringe benefit must be disclosed. Current year budgets/amendments must be posted within 15 days of board approval. Please send budget transparency questions to MDE-SASF@michigan.gov.

Publication of 2024-25 Bulletins 1011 and 1014

The Office of Financial Management has completed review of the 2024-25 Financial Information Database (FID) information. Those data were submitted by each Michigan public school district in accordance with MCL 388.1618(5). Select FID data has been compiled and published in [Bulletin 1011 – Analysis of Michigan Public School Revenues and Expenditures](#) and [Bulletin 1014 – Michigan Public Schools Ranked by Select Financial Information](#). Bulletin 1011 is a financial report that groups districts by size of pupil membership. It contains various pieces of financial information about groups of Michigan public school districts including balance sheet, revenue, and expenditure data. It also includes the fall pupil count and average teacher salary for those groups. Bulletin 1014 contains district-level information including revenues and expenditures per pupil. This Bulletin also includes the fall pupil count, average teacher salary, and taxable value information. Questions related to Bulletins 1011 and 1014 may be directed to MDE-SASF@michigan.gov.

GENERAL INFORMATION

- February 11 was the FY 2026 Supplemental count date. The Michigan Student Data System (MSDS) records for the Supplemental count date are due to the Center by March 18, 2026 but may be recertified until March 25, 2026.
- The Section 22d(4) funds are being paid out at \$63.8011009661 per pupil.
- The Headlee Obligation for Data Collection funds are being paid at a rate of \$29.6476094133 per pupil.
- The proration factor for Section 31a – At Risk funding is 45.66369714%.
- The proration factor for Section 29(7)– Enrollment Stabilization funding is 63.18683379%.

*Do you have questions about the information appearing in this UPDATE? Call the consultants identified above or **email MDE-SASF@michigan.gov**