

NOVEMBER PAYMENT INFORMATION

The November state school aid payment is the second fiscal year 2026 payment. The payment will be electronically transferred to districts' accounts on Thursday, November 20, 2025.

TAXABLE VALUE

The November payment continues to use the *beginning* 2025 tax roll non-PRE (non-Primary Residence Exempt property), and Commercial Personal property taxable value data for the Section 20 foundation calculations, as provided by the county treasurers prior to November 6, 2025 via the web-based taxable valuation collection process. These data can be viewed by school district personnel on the Department's [website](#). To view your data, enter your district code and choose the appropriate tax year from the drop-down menu. Questions concerning taxable value should **first be directed to the appropriate county treasurer**.

PUPIL MEMBERSHIP

October 2025 unaudited pupil count data received prior to October 27, 2025 were used in the calculation of the blended membership count for the November payment. Otherwise, the estimates that were used in the October payment continue to be used. Please note that the three-year average membership blend was calculated for the November payment using either the estimates or the unaudited data, whichever was available. The three-year average blend is used for districts with a current year blend of less than 1,550 pupils and 4.5 or fewer pupils per square mile for whom the average of the membership blends for fiscal year 2024, fiscal year 2025, and fiscal year 2026 exceed the current year blend. Districts receiving the three-year blend can see the details of the calculation on the State Aid Financial Status Report.

SPECIAL EDUCATION COST FIGURES

The fiscal year 2024 special education and specialized transportation cost figures continue to be used in the November payment. The fiscal year 2025 cost reports, which were due this fall, are being reviewed by the Office of Special Education and will be used to estimate current year costs when the data are released to the State Aid and School Finance unit. (Nichole Northern, Special Education Office, 517-335-0450, NorthernN2@michigan.gov)

DEFICIT ELIMINATION PLAN

Schools incurring a negative fund balance at June 30, 2025 or projecting a negative fund balance at June 30, 2026 must submit a Deficit Elimination Plan (DEP) with a matching fiscal year 2026 budget. The DEP form is found [on our website](#). Questions may be directed to MDE-SASF@michigan.gov.

BUDGET TRANSPARENCY REMINDER

Back by popular demand, early reviews of transparency pages are available. When your page is updated, please send an email to MDE-SASF@michigan.gov, and it will be given priority. Budget transparency pages must be updated by December 1.

The budget transparency reporting requirements for 2025-26 are the same as in 2024-25. Questions may be directed to MDE-SASF@michigan.gov.

MPSERS RETIREMENT FUNDS

The November 2025 payment includes 18.18% of the annual amount for the following state aid sections, with districts receiving an additional 9.09% each month through August, unless otherwise noted.

- Section 27I(4) – carries forward a portion of the FY25 appropriation for payments to offset normal costs associated with retiree health benefits. This amount will be a one-time payment as a Prior Period Adjustment in November 2025. It should still be recorded as current year revenue similar to other retirement cost offsets.
- REMOVED – Section 147a(1) is no longer funded for FY25
- Section 147a(2) appropriates \$336,200,000 for offsetting a portion of the normal cost contribution rate and will continue being paid out on a quarterly basis using actual amounts reported to us by the Office of Retirement Services (ORS). No change from FY25 except for total appropriation amount.
- REMOVED – Section 147a(3) is no longer funded for FY26.
- REMOVED – Section 147a(4) is no longer funded for FY26.

- Section 147c(1) appropriates \$1,536,500,000 for the UAAL rate stabilization. No change from FY25 except for total appropriation amount.
- REMOVED – Section 147c(2) is no longer funded for FY26.
- Section 147e appropriates \$118,400,000 and will continue being paid out on a quarterly basis using actual, current year amounts reported to us by ORS. No change from FY25 except for total appropriation amount.
- REMOVED – Section 147g is no longer funded for FY26.

The above categoricals are to be used solely for the purpose described in their respective State School Aid Act sections. The amount allocated to each entity is based on each participating entity's percentage of the total statewide payroll for all participating entities for the state fiscal year ending September 30, 2025. If you are no longer a participating entity as defined in the act, then you are not entitled to the funds and they will need to be returned to the department. Please notify the department of that change at your earliest convenience.

If you have questions regarding these allocations, calculations using reported payroll, or related invoices and payments due to ORS where applicable, contact ORS at 1-800-381-5111 or ORS_WEB_Reporting@michigan.gov. Questions related to accounting for the categoricals may be directed to MDE-SASF@michigan.gov.

GENERAL INFORMATION

- The Section 22d(4) Isolated District funds are paid at \$64.3728492558 per pupil.
- The Headlee Obligation for Data Collection funds are paid at \$29.4355485080 per pupil.
- The proration factor for Section 31a – At Risk funding is 45.65894824%.

Do you have questions about the information appearing in this [Update](#)? Call the consultants identified above or MDE-SASF@michigan.gov.