

Act No. 389
Public Acts of 2018
Approved by the Governor
December 19, 2018
Filed with the Secretary of State
December 19, 2018
EFFECTIVE DATE: December 19, 2018

**STATE OF MICHIGAN
99TH LEGISLATURE
REGULAR SESSION OF 2018**

Introduced by Senator Hildenbrand

ENROLLED SENATE BILL No. 1051

AN ACT to amend 1984 PA 431, entitled “An act to prescribe the powers and duties of the department of management and budget; to define the authority and functions of its director and its organizational entities; to authorize the department to issue directives; to provide for the capital outlay program; to provide for the leasing, planning, constructing, maintaining, altering, renovating, demolishing, conveying of lands and facilities; to provide for centralized administrative services such as purchasing, payroll, record retention, data processing, and publishing and for access to certain services; to provide for a system of internal accounting and administrative control for certain principal departments; to provide for an internal auditor in certain principal departments; to provide for certain powers and duties of certain state officers and agencies; to codify, revise, consolidate, classify, and add to the powers, duties, and laws relative to budgeting, accounting, and the regulating of appropriations; to provide for the implementation of certain constitutional provisions; to create funds and accounts; to make appropriations; to prescribe remedies and penalties; to rescind certain executive reorganization orders; to prescribe penalties; and to repeal certain acts and parts of acts,” by amending sections 113, 115, 123, 124, 283, 299, 343, 353, 363, 367, 373, 421, 462, 483, 484, 485, 486, and 487 (MCL 18.1113, 18.1115, 18.1123, 18.1124, 18.1283, 18.1299, 18.1343, 18.1353, 18.1363, 18.1367, 18.1373, 18.1421, 18.1462, 18.1483, 18.1484, 18.1485, 18.1486, and 18.1487), sections 113, 353, 363, 462, 484, 485, and 486 as amended by 1999 PA 8, section 115 as amended by 2012 PA 430, section 299 as added by 2006 PA 95, section 367 as amended by 2016 PA 221, section 373 as added by 2012 PA 536, section 421 as amended by 1988 PA 504, and sections 483 and 487 as added by 1986 PA 272, and by adding section 495; and to repeal acts and parts of acts.

The People of the State of Michigan enact:

Sec. 113. (1) “Capital outlay” means a project or facility financed either in whole or in part with state funds, including lease purchase agreements, to demolish, construct, renovate, or equip a building or facility for which total project costs exceed \$1,000,000.00. These projects may be on state owned property, property owned by an institution of higher education, property owned by community colleges, or property under the control of the state building authority.

(2) “Community college” means a community college or a junior college.

(3) “Department” means the department of technology, management, and budget.

(4) “Directives” means intergovernmental, interagency, or interdepartment administrative or procedural guidelines or instructions which do not affect the rights of, or procedures and practices available to, the public.

(5) "Director" means the director of the department of technology, management, and budget.

(6) "Energy conservation measure" means improvement of a building structurally or the installation of equipment or materials in a building for the purpose of reducing energy consumption or cost, increasing energy efficiency, or allowing the use of a renewable resource for fuel.

Sec. 115. (1) "Institution of higher education" or "university" means a state supported 4-year college or university.

(2) "Information technology services" means services involving all aspects of managing and processing information, including, but not limited to, all of the following:

(a) Application development and maintenance.

(b) Desktop computer support and management.

(c) Mainframe computer support and management.

(d) Server support and management.

(e) Local area network support and management, including, but not limited to, wireless networking.

(f) Information technology project management.

(g) Information technology planning and budget management.

(h) Telecommunication services, security, infrastructure, and support.

(3) "JCOS" means the joint capital outlay subcommittee of the appropriations committees.

(4) Except as used in sections 284 to 292, "record" means a public record as defined in section 2 of the freedom of information act, 1976 PA 442, MCL 15.232.

(5) "State agency" means a department, board, commission, office, agency, authority, or other unit of state government. State agency does not include an institution of higher education or a community college or, for purposes of article 2 or 3, the legislative branch of government. For purposes of article 2 or 3, except for those sections pertaining to the authorization, planning, construction, and funding of a capital outlay project, including construction of a facility to house offices or functions necessary for operation of the judicial branch of government, state agency does not include the judicial branch of government.

(6) "Unit of local government" means a political subdivision of this state, including school districts, community college districts, intermediate school districts, cities, villages, townships, counties, and authorities, if the political subdivision has as its primary purpose the providing of local governmental service for citizens in a geographically limited area of the state and has the power to act primarily on behalf of that area.

Sec. 123. (1) The director of the department of technology, management, and budget shall be appointed by the governor by and with the advice and consent of the senate. The director shall serve at the pleasure of the governor.

(2) The governor shall designate an individual within the department, including, but not limited to, the director of the department, to serve as the chief information officer for this state. The director may serve concurrently as the state chief information officer.

Sec. 124. (1) The director may organize the department into organizational entities and may merge or transfer functions between organizational entities to promote efficiency and economy. The director shall exercise direction and supervision over the organization entities in the performance of the respective functions. The director may appoint deputies and other officers and employees as permitted by law to effectively accomplish the duties and responsibilities of the department. The director may designate a deputy or other employee to act on behalf of the director.

(2) The chief information officer shall report to and advise the governor on matters relating to information technology services and related technology. Under direction and guidance of the chief information officer, the department shall do all of the following related to information technology services:

(a) Lead state efforts to reengineer the information technology infrastructure of this state to achieve the use of common technology across the executive branch of state government.

(b) Coordinate a unified executive branch strategic information technology plan, identify best practices from executive branch agencies and other public and private sector entities, and develop and implement processes to replicate information technology best practices and standards throughout the executive branch of state government.

(c) Oversee the expanded use and implementation of project management principles related to information technology services within the executive branch of state government. Funded projects within all executive branch departments and agencies shall use project management methodologies specified by the chief information officer for this state.

(d) Serve as a general contractor between information technology users within the executive branch and private-sector providers of information technology products and services while working to build stronger partnering relationships with providers.

(e) Develop and periodically update service-level agreements with executive branch departments and agencies to ensure quality information technology services are delivered on schedule and within budget.

(f) Develop standards for application development, including, but not limited to, a standard methodology and cost-benefit analysis that all executive branch departments and agencies shall utilize for application development activities.

(g) Determine and implement statewide efforts to standardize data elements, formats, and standards and determine data and information ownership or control issues among departments and agencies in the executive branch of state government with the full cooperation of executive branch departments and agencies.

(h) Develop systems and methodologies to review, evaluate, and prioritize existing information technology services projects within the executive branch of state government.

(i) Assist the office of the state budget director with the development of information technology services budgets for the executive branch of state government. All information technology budget requests from the executive branch must continue to be submitted to the office of the state budget director and the chief information officer. The office of the state budget director and the chief information officer will continue to jointly review and recommend for funding consideration only those proposals that fit into the overall strategic information technology management plan of this state and that provide a reasonable return on investment, subject to available resources.

(3) All executive branch departments and agencies shall fully cooperate with the state chief information officer in developing and implementing the sharing of data and information throughout the executive branch. The state chief information officer shall determine and implement statewide efforts to standardize data elements and shall determine data ownership assignments among executive branch departments and agencies.

Sec. 283. (1) The state budget office shall issue directives necessary to establish and maintain the central payroll system for the periodic compensation of the officers and employees of all state agencies of all branches of state government.

(2) The state budget office shall perform such duties as required as the tax withholding agency for the state government payroll pursuant to any local, state, or federal law.

(3) The state budget office shall issue directives for the approval or disapproval of any proposal for payroll deductions or withholding other than those required by law.

Sec. 299. (1) The office of the state budget director shall do all of the following:

(a) Establish, maintain, and coordinate the state higher education database commonly known as the higher education institutional data inventory or "HEIDI".

(b) Collect data concerning public universities and public university programs in this state, including data required by law, and include it in the database.

(c) Establish procedures to ensure the validity and reliability of the data and the collection process.

(d) Develop model data collection policies, including, but not limited to, policies that ensure the privacy of individual student data. Privacy policies shall ensure that student social security numbers are not released to the public for any purpose.

(e) Provide data in a useful manner to allow state policymakers and public university officials to make informed policy decisions.

(f) Assist public universities in complying with audits under this section or federal law.

(g) Perform other functions assigned by the state budget director or required by law.

(2) There is created within the office of the state budget director in the department the higher education institutional data inventory advisory committee. The committee shall provide advice to the state budget director regarding the management of the state higher education database, including, but not limited to:

(a) Determining what data is necessary to collect and maintain.

(b) Defining the roles of all stakeholders in the data collection system.

(c) Recommending timelines for the implementation and ongoing collection of data.

(d) Establishing and maintaining data definitions, data transmission protocols, and system specifications and procedures for the efficient and accurate transmission and collection of data.

(e) Establishing and maintaining a process for ensuring the accuracy of the data.

(f) Establishing and maintaining policies related to data collection, including, but not limited to, privacy policies related to individual student data.

(g) Ensuring the data is made available to state policymakers and citizens of this state in the most useful format possible.

(h) Addressing other matters as determined by the state budget director or as required by law.

(3) The higher education institutional data inventory advisory committee created in subsection (2) shall consist of the following members:

- (a) One representative from the house fiscal agency, appointed by the director of the house fiscal agency.
- (b) One representative from the senate fiscal agency, appointed by the director of the senate fiscal agency.
- (c) One representative from the office of the state budget director, appointed by the state budget director.

(d) Three representatives of the presidents council of state universities, appointed by the presidents council. The presidents council shall appoint 1 representative each from a master's university, a doctoral university, and a research university.

(4) The auditor general shall review higher education institutional data inventory enrollment data submitted by all public universities and shall perform audits of selected data submitted by public universities at least once every 4 years. The review and audits shall be based upon the definitions, requirements, and uniform reporting categories established by the state budget director in consultation with the higher education institutional data inventory advisory committee. The auditor general shall submit a report of findings to the house and senate appropriations committees and the state budget director by July 1 of each year in which an audit is performed.

Sec. 343. The bureau of labor market and strategic initiatives shall conduct statistical studies and make estimates and projections of population relative to size and distribution.

Sec. 353. (1) In a calendar quarter following a calendar quarter in which the seasonally adjusted state unemployment rate as certified by the director of the department of career development or its successor is 8% or more, an amount may be appropriated from the fund by the legislature for the purposes listed in this section in accordance with the following table:

<u>Percent of seasonally adjusted unemployment in the calendar quarter preceding the calendar quarter in which an amount may be appropriated</u>	<u>Percent of fund available for economic stabilization during the calendar quarter following a calendar quarter of high unemployment</u>
8.0-11.9%	2.5% of fund balance as of first day of calendar quarter
12.0% and over	5.0% of fund balance as of first day of calendar quarter

(2) The legislature may appropriate by law money from the fund in the amounts as provided in this section to assist in the following countercyclical economic stabilization purposes:

- (a) Capital outlay.
- (b) Public works and public service jobs.
- (c) Refundable investment or employment tax credits against state business taxes for new outlays and hiring in this state.
- (d) Any other purpose the legislature may provide by law which provides employment opportunities counter to the state's economic cycle.

Sec. 363. (1) Within 30 days after the legislature convenes in regular session, except in a year in which a newly elected governor is inaugurated into office when 60 days shall be allowed, the governor shall transmit to each member of the legislature and the fiscal agencies the budget in detail as provided in this act, accompanied by such explanations and recommendations relative to the budget as the governor considers necessary. At the time the budget is transmitted to the legislature, the state budget director shall transmit line-item appropriation detail to the fiscal agencies using a computer software application that is compatible with the budget tracking computer systems used by the respective fiscal agencies.

(2) The budget transmitted by the governor to the legislature shall be for the upcoming fiscal year and the following fiscal year. At a minimum, the budgets shall consist of all of the following:

- (a) Estimates of anticipated revenues by state funds.
- (b) Line-item details of proposed expenditures unrolled to show specific programs.
- (c) Estimates of the year-end unrestricted fund balances for state funds.
- (d) Any additional budget detail required by this act.

(3) Beginning for the 2020-2021 fiscal year, by the deadline established in subsection (1) for the governor to submit a budget to the legislature, the governor shall also present a strategic plan for this state.

(4) The strategic plan shall be published on the state's website.

(5) The strategic plan shall start with the upcoming fiscal year and shall cover the next 5 fiscal years. The strategic plan can be a revised version of a previous strategic plan or a new strategic plan.

(6) The strategic plan shall include the mission, vision, goals, strategies, and performance measures for each state department, including measures of the department's inputs, outputs, and output measures. The department's balanced scorecard can serve as the department's output measures.

(7) At the governor's discretion, the strategic plan may include inputs, outputs, and output measures for state agencies, bureaus, and divisions within a state department.

Sec. 367. (1) Concurrent with transmitting the state budget to the legislature, the governor shall submit to the legislature and the fiscal agencies for the upcoming fiscal year and the following fiscal year executive budget bills containing itemized statements of estimated state spending to be paid to local units of government; annual required employer contributions toward total unfunded retiree health care and pension legacy costs as determined by the state's consulting actuary for each department and the legislative branch and the judicial branch; individual line item amounts, including the number of FTE positions to be funded by each individual line item amount, for the proposed expenditures; and any necessary bills for additional revenue to provide financing for the proposed expenditures.

(2) One executive budget bill and 1 enacted budget bill shall contain all of the following:

(a) The estimated revenue for each state operating fund in sufficient detail to provide for comparison with actual revenue.

(b) Summary totals for each state operating fund to reflect that recommended expenditures for each fund are within proposed and estimated resources.

(c) A statement of estimated state spending to be paid to units of local government, total state spending from state sources of financing, and the state-local proportion derived from that data.

Sec. 373. (1) Beginning fiscal year 2013-2014, each reporting unit shall classify each line item in the enacted budget in 1 of the following spending categories: core services, support services, or work projects. Each reporting unit shall prepare a spending plan for each line item in the most recently enacted budget.

(2) A spending plan under this section shall do all of the following:

(a) Summarize the line items by appropriation unit.

(b) Not exceed the gross appropriation for the line item in the enacted budget. A spending plan may propose a lesser amount if the federal or state revenues are anticipated to be less than the amount appropriated.

(c) Identify the budget requirements for each core service, support service, and work project to, at a minimum, the following expense categories:

(i) State employee wages.

(ii) State employee benefits including insurances, retirement, and other postemployment benefits.

(iii) Facilities, including rent, building occupancy charges, and utilities.

(iv) Direct payments to clients.

(v) Medical payments on behalf of clients.

(vi) Educational expenses on behalf of clients or students.

(vii) Materials and equipment, other contracts, and all other costs.

(d) Identify revenue sources and amounts for each appropriation unit.

(3) Each reporting unit shall submit its spending plan to the state budget office each year within 60 days after enactment of the budget. The state budget office shall define expense categories, design a standardized spending plan reporting format, and make the reporting form available for use by each reporting unit.

(4) Within 30 days after the state budget office receives the spending plans from the reporting units, the director of the state budget office shall either review and approve each spending plan or, if the director requests changes, return the spending plan to the reporting unit with a description of requested changes. The reporting unit shall resubmit a revised spending plan that addresses the requested changes within 2 weeks. The state budget director shall submit each approved spending plan to the appropriate appropriations subcommittees and the senate and house fiscal agencies in a spreadsheet-compatible format, and post it on the department's public website.

(5) For the fiscal year 2014-2015 and each subsequent fiscal year, the legislature intends that the state budget director and the senate and house appropriations committees work to identify suitable adjustments to the annual state budget process to utilize the information contained in the spending plans produced under this section.

(6) As used in this section:

(a) "Appropriation unit" means a numbered section in a budget bill that includes a related group of discrete line-item appropriations representing the structure of an organization or its major programs, the sum of which line-item appropriations equals the total appropriation for the appropriation unit and the sum of the appropriation unit total equals the total appropriation for the organization.

(b) “Core service” means an activity that provides measurable value to beneficiaries such as citizens, businesses, and units of local government.

(c) “Reporting unit” means a state agency, excluding a public body corporate and politic, to which an appropriation is made. However, a public body corporate and politic shall post annually on its website substantially the same spending and revenue data described in subsection (2)(c) and (d).

(d) “Schedule of programs” means a listing of the programs within a budget that are funded from a specific line item.

(e) “Support service” means an activity, such as information technology, accounting, human resources, legal, and other support functions that are required to support the ongoing delivery of core services.

(f) “Work project” means that term as defined in section 404 and that meets the criteria in section 451a(1).

Sec. 421. (1) In order to establish strong internal control in the management of the state’s financial transactions, the state budget director may do any of the following:

(a) Issue directives for the accountability, custody, periodic inventory, and maintaining departmental records of the real and personal property and supplies and materials of the state.

(b) Issue directives relative to the formulation and control of a state central accounting system.

(c) Monitor, approve or disapprove, and assist in the development and enhancement of agency accounting systems. When assistance is provided, the state agency shall be interaccount billed for the cost of the services provided. The state budget director shall issue directives to implement this subdivision.

(d) Issue directives regarding internal control over payment processing as will enable the state budget director to certify to the state treasurer that the system of internal control is sufficient to ensure that the proposed payment is properly authorized and is not in excess of the unexpended or unencumbered balance of the appropriation. Except for investment transactions, lottery prize awards, and refund of taxes, a payment shall not be made from the state treasury except upon certification of the state budget director.

(e) Issue directives for the refund to payers of money which has been deposited in the state treasury through misunderstanding, inadvertence, or mistake and to which the state does not have a claim. The refunds shall be made pursuant to the directives except as otherwise provided in this act.

(f) Issue directives providing for and governing the establishment, the proper uses of, and accounting for imprest and petty cash funds by state agencies. An imprest or petty cash fund shall not exceed the monetary limit approved by the board.

(g) Prepare and publish a comprehensive annual financial report at the close of each fiscal year which clearly reflects the financial position of the state funds at the close of the fiscal year.

(2) If there is a conflict between generally accepted accounting principles, the principles adopted by the governmental accounting standards board, or its successor, shall be used. Changes in generally accepted accounting principles which require budgetary revisions shall be incorporated not later than the next executive budget after the change is issued. The state budget director shall issue directives to incorporate any changes, additions, and rescissions made to the generally accepted accounting principles as they affect the accounting of state government. If an item is not covered by an existing generally accepted accounting principle, the state budget director shall issue a directive which shall not be effective until 30 days after the directive is reported to the appropriations committee and the auditor general.

(3) The state budget office shall not change an accounting principle, or the application of an accounting principle, from that which was followed in the preceding fiscal year if the change will materially affect the final year-end balance of an appropriated operating fund, unless the change in the accounting principle or the application of the accounting principle is reported to the senate and house appropriations committees not later than 120 days after the end of the fiscal year for which the change is to be implemented. However, the 120-day notice requirement shall not apply to a change in an accounting principle or the application of an accounting principle which is implemented to conform with requirements promulgated by the governmental accounting standards board, or its successor.

(4) The state budget director shall determine and authorize the most efficient manner possible for handling financial transactions and records in the state’s financial management system necessary to implement executive reorganization orders as provided under section 2 of article V of the state constitution of 1963.

Sec. 462. (1) Upon completion of an audit, the principal executive officer of a state agency which is audited shall submit a plan to comply with the audit recommendations to the state budget office. The plan shall be prepared in accordance with procedures prescribed by the state budget director. Copies of the plan shall be distributed in accordance with the administrative guide to state government. Copies shall also be distributed to relevant house and senate appropriations subcommittees, relevant house and senate standing committees, fiscal agencies, and the executive office.

(2) The state budget director shall develop procedures for principal departments to follow for the development of corrective action plans. The plan described under this section shall be prepared in accordance with procedures prescribed by the state budget director and in accordance with reinforcing procedures prescribed by the principal department.

(3) Principal departments shall periodically report progress on remediating material weaknesses on a schedule provided by the state budget director.

Sec. 483. As used in this section and sections 484 to 489:

(a) "Department head" means the head of a principal department.

(b) "Internal control system" means a process, effected by the director of the principal department, management, and other personnel, designed to provide reasonable assurance regarding the accomplishment of department objectives relating to operations, reporting, and compliance.

Sec. 484. (1) The state budget director, in consultation with the auditor general, shall develop a system of reporting and a general framework which shall be used by the principal departments in performing evaluations on their respective internal control systems.

(2) The state budget director, in consultation with the auditor general, may modify the format for the report or the framework for conducting the evaluations after giving 30 days' notice to each principal department head and the senate and house appropriations committees.

Sec. 485. (1) The department head of each principal department shall establish and maintain an internal control system within that principal department using the generally accepted accounting principles as developed by the accounting profession and in conformance with directives issued pursuant to section 141(d).

(2) Each internal control system shall include, but not be limited to, all of the following elements:

(a) A plan of organization that provides separation of duties and responsibilities among employees.

(b) A plan that limits access to that principal department's resources to authorized personnel whose use is required within the scope of their assigned duties.

(c) A system of authorization and record-keeping procedures to control assets, liabilities, revenues, and expenditures.

(d) A system of practices to be followed in the performance of duties and functions in each principal department.

(e) Qualified personnel that maintain a level of competence.

(f) Internal control techniques that are effective and efficient.

(3) Each head of a principal department shall document the system, communicate system requirements to employees of that principal department, assure that the system is functioning as prescribed, and modify as appropriate for changes in condition of the system.

(4) The head of each principal department shall provide a biennial report on or before May 1 of each odd numbered year to the governor, the auditor general, the senate and house appropriations committees, the fiscal agencies, and the state budget director. The department director shall attach a letter from the internal auditor certifying the department's conformance to the evaluation and reporting requirements in the general framework referenced in section 484. For the period reviewed, the report shall include, but not be limited to, both of the following:

(a) A description of any material inadequacy or weakness discovered in connection with the evaluation of the department's internal control system as of October 1 of the preceding year and the plans and a time schedule for correcting the internal control system, described in detail.

(b) A listing of each audit or investigation performed by the internal auditor pursuant to sections 486(4) and 487.

Sec. 486. (1) The state budget director shall appoint internal auditors as needed to audit principal departments. Each internal auditor shall be a member of the state classified executive service.

(2) Except as otherwise provided by law, each internal auditor shall report to and be under the general supervision of the state budget director.

(3) A person may not prevent or prohibit the internal auditor from initiating, carrying out, or completing any audit or investigation. The internal auditor shall be protected pursuant to the whistleblowers' protection act, 1980 PA 469, MCL 15.361 to 15.369.

(4) An internal auditor appointed by the state budget director shall:

(a) Receive and investigate any allegations that false or misleading information was received in evaluating the principal department's internal control system or in connection with the preparation of the biennial report on the system.

(b) Conduct and supervise audits relating to financial activities of the principal department's operations.

(c) Review existing activities and recommend policies designed to promote efficiency in the administration of that principal department's programs and operations as assigned by the department head.

(d) Recommend policies for activities to protect the state's assets under the control of that principal department, and to prevent and detect fraud and abuse in the principal department's programs and operations.

(e) Review and recommend activities designed to ensure that principal department's internal financial control and accounting policies are in conformance with the state budget office directives issued pursuant to sections 421 and 444.

(f) Provide a means to keep the department head fully and currently informed about problems and deficiencies relating to the administration of that principal department's programs and operations and the necessity for and progress of corrective action.

(g) Conduct other audit and investigative activities as assigned by the state budget director.

(h) Prepare biennial reports for principal departments required under section 485.

(5) Each internal auditor shall adhere to appropriate professional and auditing standards in carrying out any financial or program audits or investigations.

(6) Each internal auditor appointed by the state budget director shall report immediately to the state budget director and the principal department head if the internal auditor becomes aware of particularly serious or flagrant problems, abuses, or deficiencies relating to the administration of programs or operations of a principal department or agencies within the department.

Sec. 487. (1) Each internal auditor and department management shall report immediately to the department head if the internal auditor or management becomes aware of particularly serious or flagrant problems, abuses, or deficiencies relating to the administration of programs or operations of that principal department or its state agencies. If criminal activity is suspected, the department head shall immediately submit a report to the governor, attorney general, and the auditor general in accordance with reporting requirements established pursuant to section 484. Departments shall establish incident reporting protocols, reviewed and approved by the principal department director, to fulfill the reporting of all suspected serious problems by either internal audit or department management. Incidences warranting reporting under these provisions shall include those perpetrated by state employees or external entities with whom departments come into contact.

(2) Within 60 days after the receipt of a report filed pursuant to subsection (1), the department head shall submit a plan to correct the problems, abuses, or deficiencies to the state budget director. Within 30 days after the receipt of the plan to correct, the state budget director shall submit copies of the plan to correct to the auditor general and the senate and house appropriations committees.

(3) This section shall not be construed to authorize the public disclosure of information which is part of an ongoing criminal investigation or which is specifically prohibited from public disclosure by any other provision of law.

Sec. 495. (1) Within 9 months after the end of the fiscal year, the state budget director shall publish on the internet a report that communicates the state's current financial situation in an easy-to-understand report.

(2) At a minimum, the report will contain information on no less than the most recent 5 years of data for each of the following:

(a) Total state revenues and expenditures.

(b) Total general fund/general purpose revenues and expenditures.

(c) Total school aid fund revenues and expenditures.

(d) The unrestricted fund balance for the general fund and school aid fund.

(e) Total outstanding state debt by major type.

(f) Total unfunded pension and other postemployment benefit obligations for each of the following retirement systems:

(i) The state employees' retirement act, 1943 PA 240, MCL 38.1 to 38.69.

(ii) The public school employees retirement act of 1979, 1980 PA 300, MCL 38.1301 to 38.1437.

(iii) The judges retirement act of 1992, 1992 PA 234, MCL 38.2101 to 38.2670.

(iv) The state police retirement act of 1986, 1986 PA 182, MCL 38.1601 to 38.1648.

(v) The Michigan legislative retirement system act, 1957 PA 261, MCL 38.1001 to 38.1080.

(g) Total revenues by major source, including taxes and federal grants.

(h) Total expenditures by major spending category.

(i) The number of state employees by department.

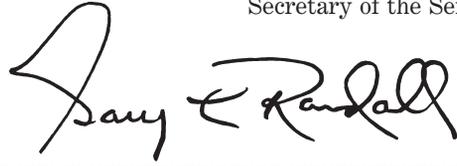
(j) Basic economic information for this state, including per-capita income, nonfarm payroll employment, and the unemployment rate.

Enacting section 1. Section 447 of the management and budget act, 1984 PA 431, MCL 18.1447, is repealed.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved

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Governor