

2022 MASS New Superintendent Training



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MISSISSIPPI
DEPARTMENT OF
EDUCATION

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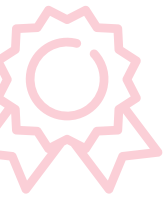
VISION

To create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens



MISSION

To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community



1

ALL Students Proficient and Showing Growth in All Assessed Areas



2

EVERY Student Graduates from High School and is Ready for College and Career



3

EVERY Child Has Access to a High-Quality Early Childhood Program

EVERY School Has Effective Teachers and Leaders

4



EVERY Community Effectively Uses a World-Class Data System to Improve Student Outcomes

5



EVERY School and District is Rated “C” or Higher

6



The formula established by the Legislature to provide adequate current operation funding levels necessary for each school district to meet at least a successful Level III rating of the accreditation system as established by the State Board of Education using current statistically relevant state assessment data (MS Code Section 37-151-7).

Ensure that every Mississippi student is afforded an adequate educational opportunity regardless of where he/she lives, as defined by the Mississippi Accountability System. In order to accomplish this the system must:

- Provide equity to districts by recognizing differences in local resources (Equity)
- Provide a level of resources necessary for an adequate education (Adequacy)

- $(\text{Average Daily Attendance} + \text{High Growth}) \times \text{Base Student Cost} + \text{At-Risk} - \text{Local Contribution} + \text{Hold Harmless Guarantee} = \text{MAEP Formula Allocation}$
- $\text{MAEP Formula Allocation} + \text{Add-On Programs} = \text{Total MAEP District Funding}$
- For this presentation, each part of the formula calculation will be referred to as a “component”

- MS Code provides the guidelines for how the BSC is to be calculated. It contains four major components:
 - Instruction, Administration, Operation & Maintenance of Plant, and Ancillary Support
 - The average cost of the four components are combined to form the base student cost
- The BSC is recalculated every four years to maintain stability for appropriation and budgeting purposes
 - FY23 was a recalculation year using FY21 data

- In the years that the BSC is not recalculated, an inflation component is added to the previous year's BSC
- The inflation component is 40% of the base student cost times the current Consumer Price Index (CPI). The CPI is provided by the State Economist
- Any adjustments for teacher pay raises, health and life insurance costs, or PERS costs may also be added to the base student cost

- FY23 Calculation

1. FY23 BSC (Recalculation Year)	\$6,380.81
2. 40% of BSC (#1 x .40)	
3. Consumer Price Index	
4. Inflation Component(#2 x #3)	
5. Adjustment for FY22 Teacher Pay Raise	\$ 104.97
6. Adjustment for Health Ins premiums	\$46.42
7. FY23 BSC (#1+#5+#6)	\$6,532.20

- Grades K-12 of Months 2 and 3 of Preceding Year
 - For FY23, months 2 and 3 of FY22 were used
 - Months 2 and 3 are October and November reporting periods
- Excludes self-contained Special Education ADA (54, 56, 58)
- Data provided by attendance records submitted into MSIS by the district
- Office of Technology and Strategic Services (OTSS) provides the data to our office
- Issues with the data must be handled through OTSS prior to our final calculation in December

Grade	64	54	56	1	2	3	4	5	6	7	8	58	78	9	10	11	12	Sub Total	Self Cont	Final ADA
ADA	292.97	0	42.05	328.54	324.41	269.57	351.93	297.95	273.83	258.16	253.65	38.54	0	228.03	265.03	240.47	173.03	3,638.16	143.76	3,494.40

Sub Total the ADA for all grades

Self Contained Grades: 54, 56, 58

Subtract the Self-Contained ADA from the sub total for a final ADA count

- ADA without Self Contained(SC) grades x base student cost
- The resulting dollar amount is the first step in the MAEP formula

FY 23 BSC	FY22 ADA (less SC)	FY23 ADA Component Amount
\$6,532.20	3,394.05	\$22,170,613

- For any district that has positive growth in ADA each year over the 3-year period prior to the appropriation, the average percent of growth in ADA over those 3 years is multiplied times the most recent months 2 and 3 ADA and the result is added back to the ADA for that district
- If the district did not experience growth, the actual ADA is used

High Growth Example FY23 Data

District 1:

FY19 ADA (mo 2&3)	FY20 ADA (mo 2&3)	FY21 ADA (mo 2&3)	FY22 ADA (mo 2&3)
3,812.81	3,605.93	3,494.40	3,394.05

% increase	% increase	% increase	Average decrease
-5.43%	-3.09%	-2.87%	-3.80%

Average decrease	FY22 ADA (mo 2&3)	Additional ADA For High Growth	FY22 ADA To use in MAEP
-3.80%	3,394.05	0	3,394.05

District 1 will not receive the high growth component

High Growth Example FY23 Data (continued)

District 2:

FY19 ADA (mo 2&3)	FY20 ADA (mo 2&3)	FY21 ADA (mo 2&3)	FY22 ADA (mo 2&3)
2,637.26	2,637.61	2,640.19	2,658.65

% increase	% increase	% increase	Average increase
0.01%	0.10%	0.70%	0.27%

Average increase	FY22 ADA (mo 2&3)	Additional ADA For High Growth	FY22 ADA To use in MAEP
0.27%	2,658.65	7.13	2,665.78

District 2 will receive the high growth component

- ADA Component after High Growth is calculated

District 1:	ADA Component	HG Component	ADA+HG Component
	\$22,170,613	\$0	\$22,170,613

District 2:	ADA Component	HG Component	ADA+HG Component
	\$ 17,366,834	\$46,575	\$17,413,409

- High Growth cliff – if a district receives HG then loses it, the loss is compounded

- 5% of the base student cost multiplied by the number of free lunch participants on November 30 of preceding year. (Data pulled from the Lunch Status Report in MSIS)
- The resulting dollar amount is added to MAEP formula prior to the calculation of local contribution

District 1:			
FY23 BSC	5% amount	FY22 Free Lunch Participants	FY23 At-Risk Component Amount
\$6,532.20	\$326.61	3,953	\$1,291,089

- Local Contribution is the amount of funding calculated from the assessment data and the value of millage of the district
- Uses the 2nd preceding year's data (for FY23, used FY21 data)
- Information comes from the Tax Assessor of each district/county
- Uses the yield from 28 mills + ad valorem in-lieu payments
- Capped at 27% of the MAEP Formula Amount prior to local contribution calculation [(ADA+HG component)+At-Risk component]

Local Contribution Component Example

1. Gross Assessed Value (obtained from Taxing Authority)	\$337,801,962
2. Homestead Exemption Value for over 65 (obtained from DOR)	\$13,632,459
3. Net Assessed Value (#1-#2)	\$324,169,503
4. Value of 28 mills (sub-total) (#3 * .028)	\$9,076,746
5. Homestead Exemption Credit for under 65 (obtained from DOR)	\$309,197
6. Homestead Exemption Reimbursement (obtained from DOR)	\$256,714
7. In-Lieu Revenue	\$0
8. Value of 28 Mills (final) (#4-#5+#6+#7)	\$ 9,024,263

1. ADA+HG Component	\$22,170,613
2. At-Risk Component	\$1,291,089
3. MAEP Formula Amount before local contribution (#1 + #2)	\$23,461,702
4. 27% of Formula Amount (#3 x .27)	\$6,334,660

Local Contribution is the lesser of the two calculations

2022 - 2023 AD VALOREM TAX REQUEST WORKSHEET



BASE CALCULATION: *Note: The district is allowed to choose any of the three previously completed fiscal years in determining the base. A fiscal year is defined as beginning October 1 and ending September 30, per Section 37-57-107, Mississippi Code Annotated (1972).*

	Ad Valorem Taxes Collected: October 1, 2021, through _____, 2022.	\$
	Anticipated Ad valorem taxes to be Collected: _____, 2022 through September 30, 2022.	\$
	Homestead Reimbursement (2021-2022)	\$
ADD	Ad Valorem Tax Reduction Funds (2021-2022)	\$
ADD	Ad Valorem Tax Escrow (2020-2021)	\$
ADD	Ad Valorem Tax Shortfall Notes (2021-2022)	\$
LESS	Ad Valorem Tax Escrow (2021-2022)	\$
TOTAL BASE		\$
PLUS	_____% increase	\$
PLUS	New Programs [Amount allowed under 37-57-104. This is the amount of the increase in local contribution over the prior year that MAY be requested outside of the 4-7% limitation.]	\$ 6,334,660
PLUS	Estimated Ad Valorem Tax on New Property	\$
TOTAL AD VALOREM TAX NEEDS		\$

District 1:	1. FY2002 Funding Amount	\$10,193,128
	2. FY23 MAEP Formula Amount (prior to HH guarantee)	\$15,262,728
	3. MAEP Formula Amount	\$15,262,728

District 2:	1. FY2002 Funding Amount	\$9,193,647
	2. FY23 MAEP Formula Amount (prior to HH guarantee)	\$6,792,343
	3. MAEP Formula Amount	\$9,193,647
	Hold Harmless Amount District will receive	\$2,401,304

Compare the calculated MAEP amount to the Hold Harmless amount; the larger amount becomes the MAEP Formula amount for the district.

District 1:	
1. ADA+HG Component	\$ 22,170,613
2. At-Risk Component	\$1,291,089
3. Local Contribution Component	(\$6,334,660)
4. Hold Harmless Component	\$0
5. MAEP Formula Amount (#1 + #2 - #3 + #4)	\$17,127,042

- Provide funding for additional programs including:
 - Special Education
 - Gifted Education
 - Alternative Education
 - Career and Technical Education
 - Transportation
- Legislature is required by statute to direct the Mississippi Department of Education (MDE) on the distribution of the MAEP allocation. They provide the funding in a lump sum, so we provide to districts in the same fashion
- Amounts are calculated on different criteria, but totaled into a lump sum amount; thus, providing districts the discretion to distribute the money according to their needs

- Each program office provides their estimate of teacher units(TU) to our office in December for the final calculation and June for the preliminary calculation
- OTSS provides the average salary for the corresponding program in each district from the December personnel report in MSIS

District 1:

Estimated TU	54.54
FY22 Avg Salary	\$45,182
FY23 Projected Salary	\$2,464,226
FY23 Projected Fringe (25.05%)	\$617,289
FY23 Projected SPED Component	\$3,081,515

District 2:

Estimated TU	54.54
FY22 Avg Salary	\$54,182
FY23 Projected Salary	\$2,955,086
FY23 Projected Fringe (25.05%)	\$740,249
FY23 Projected SPED Component	\$3,695,335

- This process is repeated for SPED, Gifted and CTE Units

District 1:

1. FY22 total ADA	3,515.53
2. FY22 Grades 54 & 64	331.81
3. FY22 ADA – K (#1 - #2)	3,183.72
4. TU per ADA (#3 x .0075)	23.88
5. Per Pupil Amount	\$10,607
6. Alt Educ Component (#4 x #5)	\$253,295

District 2:

1. FY22 total ADA	1,318.03
2. FY22 Grades 54 & 64	102.21
3. FY22 ADA – K (#1 - #2)	1,215.82
4. TU per ADA (#3 x .0075)	12 9.12
5. Per Pupil Amount	\$10,607
6. Alt Educ Component (#4 x #5)	\$127,284

- Alternative Education units are determined at .75 units per ADA or 12 units; whichever is greater
- Per pupil amount is calculated from statewide actual expenditures for alternative programs in the 2nd preceding year multiplied by an inflation rate
- ADA is pulled from Months 2 & 3 of the previous year; less the ADA for all Kindergarten (grades 54 & 64)
- OTSS provides the information from MSIS

- Transportation is calculated from the previous year's request multiplied by the most recent inflation rate

- The add-on calculations are combined to reach the district's add-on amount total
- The amount is reported as a lump sum
- Districts may distributed the funds according to program needs

District 1:	
SPED, Gifted, CTE	\$3,709,196
Alt Ed	\$253,990
Transportation	\$407,216
Total Add-on Amt	\$4,370,402

- MAEP Formula Amount and the Add-On Amount are combined into a total MAEP full-funding request for each district and submitted to the Legislature
- In the event the MAEP formula is not fully funded, both the formula and the add-on amounts will be reduced by the pro-rata amount of the final allocation; or as directed by the Legislature

MAEP Base Formula	\$17,127,042
Add-On Programs	\$4,370,402
FY23 Full Funding MAEP Request	\$21,497,444
Underfunding % (example)	10.50%
Underfunding amt (example)	(\$2,257,232)
FY23 Allocation	\$19,240,212

FY22 and FY23 MAEP Full Funding Calculation Information

MAEP BASE FORMULA CALCULATION				
	#	FY23	FY22	CHANGE
Months 2-3 ADA less Self-Contained Grades (as reported in MSIS)	1	3,098.82	3,127.21	-28.39
Base Student Cost (BSC)	2	\$6,532.20	\$5,874.08	\$658.12
ADA multiplied by BSC (#1 x #2)	3	\$20,242,112	\$18,369,482	\$1,872,630
# of Students reported on Free Lunch	4	3,391	3,378	13
At-Risk Multiplier Amount (#2 x #5)	5	\$326.61	\$293.70	\$32.91
At-Risk Component Amount (#4 x #5)	6	\$1,107,535	\$992,119	\$115,416
MAEP Formula Amount Prior To Local Contribution Reduction (#3 + #6)	7	\$21,349,647	\$19,361,601	\$1,988,046
Local Contribution Amount	8	\$3,947,438	\$3,872,501	\$74,937
MAEP Formula Less Local Contribution Amount (#7 - #8)	9	\$17,402,209	\$15,489,100	\$1,913,109
Hold Harmless Guarantee Amount (If Applicable)	10	\$0	\$0	\$0
MAEP Formula Amount at Full Funding (#9 + #10)	11	\$17,402,209	\$15,489,100	\$1,913,109
ADD-ON PROGRAMS CALCULATION				
Special Education Teacher Units (estimate)	12	56.33	52.27	4.06
Special Education Programs	13	\$3,022,327	\$2,723,245	\$299,082
Gifted Education Teacher Units (estimate)	14	4.41	3.78	.63
Gifted Education Programs	15	\$307,192	\$247,070	\$60,122
Career and Technical Education Teacher Units (estimate)	16	8.51	9.31	-.80
Career and Technical Programs	17	\$481,656	\$504,839	-\$23,183
Alternative Education Per Pupil Amount	18	\$12,932	\$10,780	\$2,152
Alternative Education Programs	19	\$279,331	\$235,435	\$43,896
Transportation	20	\$787,367	\$737,173	\$50,194
Add-On Programs Full Funding Amount (#13+#15+#17+#19+#20)	21	\$4,877,873	\$4,447,762	\$430,111
TOTAL MAEP FULL FUNDING AMOUNT (#11 + #21)	22	\$22,280,082	\$19,936,862	\$2,343,220
Hold Harmless ADA Adjustment (SB2149)	23	\$0	\$538,183	-\$538,183
FINAL TOTAL MAEP FULL FUNDING AMOUNT (#22 + #23)	24	\$22,280,082	\$20,475,045	\$1,805,037

Questions





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