

# MISSISSIPPI ADEQUATE EDUCATION PROGRAM (MAEP)

AN OVERVIEW OF HOW THE BASE STUDENT COST (BSC)  
IS CALCULATED



# What is MAEP?

The formula established by the Legislature to provide adequate operation funding levels for each school district to meet the accountability scale of “Successful” as established by the State Board of Education regardless of the school district’s geographic location. (37-151-7)

# Purpose of MAEP

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

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

# MAEP Funding Formula

- (Average Daily Attendance + High Growth) x **Base Student Cost** + At-Risk - Local Contribution + Hold Harmless Guarantee = MAEP Formula Allocation
- MAEP Formula Allocation + Add-On Programs = 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
  - Utilize data from the second preceding year of the year for which funds are being appropriated
  - FY19 is the next full recalculation period; using FY17 data

## Base Student Cost (BSC) Component (cont.)

- 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, health insurance costs, or PERS costs may also be added to the base student cost

# Base Student Cost (BSC) Example

- FY17 BSC calculation:

1. FY16 BSC (as calculated)	\$5,354.98
2. 40% of BSC (#1 x .40)	\$2,141.99
3. CPI	0.187%
4. Inflation Component(#2 x #3)	\$4.01
5. Other adjustments	\$0
6. FY17 BSC (#1 + #4 + #5)	\$5,358.99

- For a district to be selected as “instructionally successful”, the official accountability grade must be a “C” on the current accountability rating scale
- Only “C” districts are chosen (not C and above)
- For the FY19 recalculation, the official grade of the FY2016-17 school term will be used



- The ratio of teachers per one thousand students must be between one standard deviation above the mean and two standard deviations below the mean of statewide average of teachers per one thousand students
- Statewide average is determined using Months 1-9 ADA divided by 1,000
  - Self-contained Special Education students are removed
- Number of teachers is derived from the full-time equivalent units (FTE) in MSIS

# Instructionally Efficient Screen

District No	District Name	FY15 Months 1-9 ADA (less SC SPED)	ADA / 1,000	FY15 FTE Classroom Teachers	FTE Teachers per 1,000 students in ADA	Instructionally Efficient
1005	A County	1,959.74	1.9597	143.1825	73.0635	TRUE
1015	B Consolidated	2,078.28	2.0783	129.8847	62.4956	FALSE
1025	C Municipal	7,458.03	7.4580	534.7388	71.7000	TRUE
1035	D Public	580.12	0.5801	45.0252	77.6163	TRUE
1045	E County	666.09	0.6661	58.7360	88.1790	FALSE
1055	F City	827.44	0.8274	62.0403	74.9822	TRUE
1065	G County	1,693.21	1.6932	131.0685	77.4088	TRUE
1075	H Consolidated	4,973.53	4.9735	360.3763	72.4593	TRUE
1085	J Public	1,130.13	1.1301	74.3770	65.8145	TRUE
1095	K County	3,022.10	3.0221	226.6786	75.0070	TRUE
<b>10 districts</b>						

Mean = 72.0050    1 St Dev = 80.0943    2 St Dev = 55.8264

# Instructionally Successful and Efficient

District No	District Name	2015 Official Grade	Instructionally Successful District	Instructionally Efficient District	Instructionally Successful & Efficient
1005	A County	C	True	True	True
1015	B Consolidated	A	False	True	False
1025	C Municipal	D	False	False	False
1035	D Public	C	True	True	True
1045	E County	B	False	True	False
1055	F City	C	True	True	True
1065	G County	C	True	True	True
1075	H Consolidated	B	False	True	False
1085	J Public	C	True	False	False
1095	K County	C	True	True	True
<b>10 districts</b>			<b>6</b>	<b>8</b>	<b>5</b>

# Instructional Cost Component

- Costs from the second preceding year are divided by the latest available months 1-9 ADA.
- Costs are pulled from the following codes:
  - Fund 1120 / Functions 1110-1199 / Objects 100-999
  - Fund 1120 / Functions 1210, 1220, 2150-2159 / Objects 210 & 215
  - Fund 1130 / All Functions / Objects 210 & 215
  - Fund 2711 / All Functions / Objects 210 & 215
  - Fund 2001, 2070, and 2420 / Functions 1110-1199 / Objects 100-999
  - (Fund 2001 and 2420 no longer exist. Fund 2070 no longer used)

# Instructional Cost Component

- Prior to the calculation, revenue for Chickasaw Cession, Master Teacher Certification, and At-Risk funds must be removed
- At-Risk funding is prior to local contribution (LC), so LC must be backed out of the amount; reductions in funding are also taken into account
- Only the costs for districts that are instructionally successful and efficient are used in the component

# Instructional Cost Component

District No	District Name	Instructionally Successful & Efficient	ADA	Instructional Expenditures
1005	A County	True	1,959.74	\$6,488,171.07
1035	D Public	True	580.12	\$1,995,504.72
1055	F City	True	827.44	\$2,528,204.72
1065	G County	True	1,693.21	\$6,194,324.64
1095	K County	True	3,022.10	\$10,734,697.06
<b>5 districts</b>			<b>8,082.61</b>	<b>\$27,940,902.21</b>

- Instructional Cost component \$3,456.92
- Using FY15 data, only 37 districts out of 144 would have been selected for the Instructional cost component

# Base Student Cost Formula

Component	Amount
Instructional	\$ 3,456.92
Administrative	\$
Plant Operation & Maintenance	\$
Ancillary Support	\$
Adjustments	\$
<b>Base Student Cost</b>	<b>\$ 3,456.92</b>

# Administratively Efficient Screen

- For a district to be selected as “Administratively Efficient”, they shall have a ratio of administrative staff to non-administrative staff that is between one standard deviation above the mean and two standard deviations below the mean of the statewide average
- Administrative staff includes:
  - ✓ Superintendents, Assistant Supt, Deputy Supt (511001-511003)
  - ✓ School Business Administrators, Directors, Assistant Directors, Coordinators (511004-511011, 511013-511017, 551002, 551019)
  - ✓ Principals, Assistant Principals (601001-601002)



# Instructionally Successful and Administratively Efficient

District No	District Name	2015 Official Grade	Instructionally Successful District	Administratively Efficient District	Administratively Successful & Efficient
1005	A County	C	True	True	True
1015	B Consolidated	A	False	True	False
1025	C Municipal	D	False	False	False
1035	D Public	C	True	True	True
1045	E County	B	False	True	False
1055	F City	C	True	True	True
1065	G County	C	True	True	True
1075	H Consolidated	B	False	True	False
1085	J Public	C	True	True	True
1095	K County	C	True	True	True
<b>10 districts</b>			<b>6</b>	<b>9</b>	<b>6</b>

# Administrative Cost Component

- Costs from the second preceding year are divided by the latest available months 1-9 ADA.
- Costs are pulled from the following codes:
  - Fund 1120 / Functions 2300-2599 / Objects 100-999
  - Fund 1120 / Functions 2800-2899 / Objects 100-999
  - Fund 2711 / Functions 2300-2599 / Objects 100-999
  - Fund 2711 / Functions 2800-2899 / Objects 100-999

# Administrative Cost Component

District No	District Name	Instructionally Successful & Administratively Efficient	ADA	Administrative Expenditures
1005	A County	True	1,959.74	\$2,160,265.37
1035	D Public	True	580.12	\$ 907,808.41
1055	F City	True	827.44	\$1,030,685.51
1065	G County	True	1,693.21	\$1,858,389.26
1085	J Public	True	1,130.13	\$1,339,787.10
1095	K County	True	3,022.10	\$3,289,709.82
<b>6 districts</b>			<b>9,212.74</b>	<b>\$10,586,645.47</b>

- Administrative Cost component \$1,149.13
- Using FY15 data, only 39 districts out of 144 would have been selected for the Administrative cost component

# Base Student Cost Formula

Component	Amount
Instructional	\$ 3,456.92
Administrative	\$ 1,149.13
Plant Operation & Maintenance	\$
Ancillary Support	\$
Adjustments	\$
<b>Base Student Cost</b>	<b>\$ 4,606.05</b>

# Plant Maintenance Efficiency Screen

## Part I – Staffing Ratio

- For a district to be selected as “Efficient”, they shall have a ratio of maintenance staff per 100,000 square feet of building space that is between one standard deviation above the mean and two standard deviations below the mean of the statewide average
- Maintenance staff includes:
  - ✓ Directors (511016, 511019)
  - ✓ Supervisors (751007, 751028)
  - ✓ Workers (751026, 751027, 751029)

# Plant Maintenance Efficiency

## Part I – Staffing Ratio

District No	District Name	2015 Official Grade	Plant Staff Efficient District
1005	A County	C	True
1015	B Consolidated	A	True
1025	C Municipal	D	False
1035	D Public	C	True
1045	E County	B	True
1055	F City	C	True
1065	G County	C	True
1075	H Consolidated	B	True
1085	J Public	C	True
1095	K County	C	True
<b>10 districts</b>			<b>9</b>

# Plant Maintenance Efficiency Screen

## Part II – Costs

- For a district to be selected as “Efficient”, they shall have a ratio of maintenance expenditures per 100,000 square feet of building space that is between one standard deviation above the mean and two standard deviations below the mean of the statewide average
- Costs from the second preceding year are divided by the latest available months 1-9 ADA.
- Costs are pulled from the following codes:
  - Fund 1120 / Functions 2600-2699 / Objects 100-699 and 800-999
  - Fund 2711 / Functions 2600-2699 / Objects 100-699 and 800-999
  - Fund 2430 / Functions 2600-2699 / Objects 100-699 and 800-999

# Plant Maintenance Efficiency Screen

## Part II – Costs

District No	District Name	Plant Staff Efficient District	Plant Cost Efficient District	Plant Staff & Cost Efficient District
1005	A County	True	False	False
1015	B Consolidated	True	True	True
1025	C Municipal	False	True	False
1035	D Public	True	True	True
1045	E County	True	True	True
1055	F City	True	True	True
1065	G County	True	False	False
1075	H Consolidated	True	True	True
1085	J Public	True	True	True
1095	K County	True	True	True
	<b>10 districts</b>	<b>9</b>	<b>8</b>	<b>7</b>

Both screens must be met by a district to be selected for the calculation



# Instructionally Successful and Plant Operation/Maintenance Efficient

District No	District Name	2015 Official Grade	Instructionally Successful District	Plant Staff & Cost Efficient District	Instructionally Successful & Efficient
1005	A County	C	True	False	False
1015	B Consolidated	A	False	True	False
1025	C Municipal	D	False	False	False
1035	D Public	C	True	True	False
1045	E County	B	False	True	False
1055	F City	C	True	True	True
1065	G County	C	True	False	False
1075	H Consolidated	B	False	True	False
1085	J Public	C	True	True	True
1095	K County	C	True	True	True
<b>10 districts</b>			<b>6</b>	<b>7</b>	<b>3</b>

# Plant Operation and Maintenance Cost Component

District No	District Name	Instructionally Successful & Plant Efficient	ADA	Administrative Expenditures
1055	F City	True	827.44	\$ 905,109.35
1085	J Public	True	1,130.13	\$ 962,566.85
1095	K County	True	3,022.10	\$2,870,651.15
<b>6 districts</b>			<b>4,979.67</b>	<b>\$4,738,327.35</b>

- Plant Maintenance Cost component \$951.53
- Using FY15 data, only 36 districts out of 144 would have been selected for the Plant cost component

# Base Student Cost Formula

Component	Amount
Instructional	\$ 3,456.92
Administrative	\$ 1,149.13
Plant Operation & Maintenance	\$ 951.53
Ancillary Support	\$
Adjustments	\$
<b>Base Student Cost</b>	<b>\$ 5,557.58</b>

# Ancillary Support Efficiency Screen

- For a district to be selected as “Efficient”, they shall have a ratio of the number of librarians, media specialists, guidance counselors and psychologists per one thousand students that is between one standard deviation above the mean and two standard deviations below the mean of the statewide average
- Ancillary staff includes:
  - ✓ Librarians and media specialists (601007)
  - ✓ Non-vocational Counselors (601005, 601017)
  - ✓ Psychologists (131003, 601014)

# Ancillary Support Efficiency Screen

District No	District Name	2016 Official Grade	Instructionally Successful District	Ancillary Support Efficient District	Instructionally Successful & Ancillary Support Efficient
1005	A County	C	True	True	True
1015	B Consolidated	A	False	True	False
1025	C Municipal	D	False	False	False
1035	D Public	C	True	True	True
1045	E County	B	False	True	False
1055	F City	C	True	True	True
1065	G County	C	True	True	True
1075	H Consolidated	B	False	True	False
1085	J Public	C	True	True	True
1095	K County	C	True	True	True
	<b>10 districts</b>		<b>6</b>	<b>9</b>	<b>6</b>

# Ancillary Support Cost Component

- Costs from the second preceding year are divided by the latest available months 1-9 ADA.
- Costs are pulled from the following codes:
  - Fund 1120 / Functions 2110-2129 / Objects 100-999
  - Fund 1120 / Functions 2140-2149 / Objects 100-999
  - Fund 1120 / Functions 2220-2229 / Objects 100-999
  - Fund 2001 / Functions 2100-2129 / Objects 100-999
  - Fund 2001 / Functions 2140-2149 / Objects 100-999
  - Fund 2001 / Functions 2220-2229 / Objects 100-999

# Ancillary Cost Component

District No	District Name	Instructionally Successful & Ancillary Support Efficient	ADA	Ancillary Support Expenditures
1005	A County	True	1,959.74	\$ 406,307.13
1035	D Public	True	580.12	\$ 182,152.40
1055	F City	True	827.44	\$ 434,900.15
1065	G County	True	1,693.21	\$ 524,661.09
1085	J Public	True	1,130.13	\$ 310,325.87
1095	K County	True	3,022.10	\$ 721,054.38
<b>6 districts</b>			<b>9,212.74</b>	<b>\$2,579,401.02</b>

- Ancillary Cost component \$279.98
- Using FY15 data, only 38 districts out of 144 would have been selected for the Ancillary cost component

# Base Student Cost Formula

Component	Amount
Instructional	\$ 3,456.92
Administrative	\$ 1,149.13
Plant Operation & Maintenance	\$ 951.53
Ancillary Support	\$ 279.98
Adjustments	\$ -0-
<b>Base Student Cost</b>	<b>\$ 5,837.56</b>

- Adjustments for teacher pay raises, PERS increases, premium increases for State Health or Life if not presented prior to the calculation



# Total MAEP Funding

- MAEP Formula Amount and the Add-On Amount are combined into a total MAEP 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

# Questions

