



MISSISSIPPI

Description of the Formula

The Mississippi Adequate Education Program Act (MAEP) was enacted in 1997. The MAEP is a funding mechanism that is based on the following formula:

1. (ADA for K-12 excluding self-contained special education) x Base Student Cost) + At-Risk Component) – Local School District Contribution 0% Guarantee = MAEP Formula Allocation
2. The Base Student Cost Calculation utilizes data from schools that are considered to be successful and efficient. The State Board of Education uses current statistically relevant data to identify successful schools; criteria for efficient schools include (a) number of teachers per 1,000 students, (b) administrator/staff ratio, (c) maintenance staff per 100,000 square feet and operation and maintenance expenditures per 100,000 square feet, and (d) librarians and counselors per 1,000 students. The base student cost for 2017-2018 is \$5381.52.
3. To provide stability in state and local appropriation and budgeting processes, the Base Student Cost is calculated every four years rather than each year, and an inflation component of 40% of the Base Student Cost times the current CPI shall be used. AEP formula includes a provision that ensures that a district receives a formula allocation of at least what the district received in 2002.
5. Add-on program amounts are calculated separately and combined with the MAEP formula amount to arrive at a district's total funding allocation.

District-Based Components

Density/Sparsity of Small Schools

Does not apply.

Grade Level Differences

Does not apply.

Declining Enrollment or Growth

If a district has a consistent pattern of growth over the 3-year period prior to the appropriation, the average percent of growth will be added to the ADA for the district.

Capital Outlay and/or Debt Service

Bonded indebtedness limit is 15% of assessed property valuation. Additional authority for Notes and Certificates of indebtedness is limited to the amount a three-mill tax levy for 10 years will repay, including interest.

Transportation

Based on the ADA for transported pupils and a density formula and rate table, the result is the lower the density, the higher the rate. The rate table provides greater amounts per pupil to districts with fewer pupils per square mile. This is an add-on program amount.

Charter Schools

Funded in the same manner and at the same time as other school districts. The projected enrollment is used in the initial funding calculation, but later reconciled with the actual ADA. Necessary adjustments are made in the following year. We currently have three charter schools with one more recently approved. For 2018-2019 there are four charter schools. The charter schools are approved by the Charter School Authorizer Board. This board is defined in state statute.

Student-Based Components

Special Education

Teacher units are added for each approved program for exceptional students; the funding amount is based on the certification and experience of the approved teacher. This is an add-on program amount.

Low Income / Comp Ed / At-Risk

MAEP has an at-risk component that is based on 5% of the Base Student Cost times the number free lunch participants on October 31 of the previous year.

English Language Learner/Bilingual Education

Does not apply.

Gifted and Talented Education

Teacher units are added for each approved program for gifted and talented students; the funding amount is based on the certification and experience of each teacher. This is an add-on program amount.

Career and Technical Education

One-half of a teacher unit is added for each approved program; the funding amount is based on the certification and experience of each teacher. This is an add-on program amount.

Alternative Program Education

Based on three quarters of one percent (0.75%) of the district ADA for grades 1-12 or 12 students, whichever is greater, multiplied by the state average per pupil expenditure in the previous year. This is an add-on program amount.

Preschool Education

N/A

STEM (Science, Technology, Engineering, Math)

N/A

Other

N/A

Revenue and Expenditures Information

State Mandates Restricting Revenue or Expenditure Increases

Local district contribution to MAEP is limited to 27% of the program costs including the At-Risk Component or the value of 28 mills in that district.

Property Assessment Ratios Used/Legal Standards For Property Assessment

See above on State Mandates.

Measure of Local Ability to Support Schools

See above on State Mandates

School District Budget and Tax Rate Procedures/Sources of Local Revenue

The 142 districts are fiscally independent. In addition, there are two agriculture high schools (AHS). Districts are limited to 4% increase in the prior year's ad valorem revenue without a referendum. Increases above 4% but less than 7%, can be denied by protest petition. Increases above 7% require a referendum with simple majority required for approval. Districts may not levy more than 55 mills for operational purposes unless by referendum. Property tax revenues account for approximately 72% of local revenues for current operations. Other sources include tuition, 16th section revenue, interest on investments, school lunch, and student activity.

State Support for Nonpublic Schools

Aid is provided to distribute and freely loan books to non-public schools maintaining the same education standards as public schools, and to also demonstrate non-discriminatory practices.