

MILLIMAN CLIENT REPORT

State Fiscal Year 2027 Home and Community Based Services Payment Rate Update Analysis

Mississippi Division of Medicaid

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I. Executive Summary

Milliman has been engaged by the Mississippi Division of Medicaid (DOM) to update DOM's State Fiscal Year (SFY) 2026 home and community-based services (HCBS) proposed payment rates ("rates") to SFY 2027 (July 1, 2026 to June 30, 2027). The SFY 2026 rates were prepared by Milliman as part of a cross-program rate study published on October 22, 2024¹ and were proposed by DOM for adoption with implementation pending legislative action as of February 2025. These rates include in-home, community, residential, and other HCBS provided via the below programs:

- 1915(c) Assisted Living (AL) waiver
- 1915(i) State Plan Community Support Program (CSP)
- 1915(c) Elderly and Disabled (E&D) Waiver
- 1915(c) Intellectual Disability and Developmental Disability (ID/DD) Waiver
- 1915(c) Independent Living (IL) Waiver
- 1915(c) Traumatic Brain Injury/Spinal Cord Injury (TBI/SCI) waiver

The SFY 2027 proposed rate updates are intended to be consistent with efficiency, economy, quality of care, and access to care. Efforts specific to SFY 2027 proposed rate updates involved:

- Obtaining input from DOM, Department of Mental Health (DMH), and the Mississippi Department of Rehabilitation Services (MDRS) to further understand service requirements and program goals
- Reviewing stakeholder input received by DOM regarding the cross-program rate study and related methodology that resulted in the SFY 2026 proposed payment rates and used to develop the proposed SFY 2027 rates
- Continuing use of an independent rate model (IRM) methodology, which builds payment rates from the "ground up" by determining the costs related to separate components and summing the components to develop a payment rate for each service
- Updating IRM rate components as needed to reflect more current data and understanding of economic and labor market conditions in SFY 2027

Prior to finalizing this draft report, the Milliman team will consider stakeholder input received as part of the March 20, 2025 provider meeting, as well as input received after this draft report is posted on DOM's website.

DOM has indicated that they will use the results of this SFY 2027 proposed rate update to evaluate overall HCBS program funding levels and inform changes to current HCBS payment rates. Any implemented HCBS payment rate changes (which have not been determined as of the time of this report) will be based on DOM, DMH and MDRS policy decisions and related legislative appropriations. The final HCBS payment rates may be subject to change based upon provider feedback, or other information as it becomes available. DOM anticipates incorporating any rate changes into the applicable 1915(c) waiver amendments or 1915(i) state plan amendments for CMS review and approval, which would include the required public comment period.

RESULTS

Updating the SFY 2026 proposed rates to SFY 2027 results in an estimated 2.7% increase in overall HCBS expenditures from SFY 2026 to 2027. We developed fiscal impacts using service units from the calendar year (CY) 2023 claims data and do not reflect any potential changes in utilization thereafter (e.g., as a result of increased payment rates, changes in enrollment and other factors that may impact utilization). Program and service category-specific estimated increases mirror this increase, as illustrated in Figure 1.

¹ Mississippi Division of Medicaid: Home and Community Based Service Rate Rebase Study (October 22, 2024). Retrieved from: https://medicaid.ms.gov/wp-content/uploads/2024/10/DOM-HCBS-Rate-Rebase-Report_Draft_20241022-Updated.pdf

FIGURE 1: FISCAL IMPACT ANALYSIS OF THE SFY 2027 PROPOSED PAYMENT RATE UPDATES

State Agency Share	ESTIMATED PAYMENTS FOR PROPOSED PAYMENT RATES (IN MILLIONS)		ESTIMATED FISCAL IMPACT (IN MILLIONS)	
	SFY 2026	SFY 2027	Dollar Change	Percent Change
Total Across Programs (State Share Only)	\$186.7	\$191.8	\$5.1	2.7%
DOM (AL, CSP, and E&D)	\$124.9	\$128.4	\$3.5	2.8%
DMH (ID/DD Only)	\$44.0	\$45.1	\$1.1	2.5%
MDRS (IL and TBI/SCI)	\$17.8	\$18.3	\$0.5	2.9%
Total Across Programs (State & Federal Share)	\$808.0	\$830.1	\$22.1	2.7%
In-Home Services	\$533.1	\$548.3	\$15.2	2.8%
Community Services	\$89.3	\$91.5	\$2.2	2.4%
Residential Services	\$109.3	\$112.1	\$2.8	2.6%
All Other Services	\$76.3	\$78.2	\$1.9	2.5%

Notes: Totals may not tie due to rounding. State share assumes a 76.9% Federal Medical Assistance Percentage (FMAP) for SFY 2026 as that was the most recently available FMAP. The calculation of estimated payments relies on CY 2023 utilization.

This draft report provides a description of the IRM approach, methodology, and assumptions used to develop the SFY 2027 proposed rate updates. Appendix 1 provides a listing of the SFY 2027 proposed rates including a breakdown by rate component with Appendix 2 providing fiscal impact estimates by service and program. The remainder of the appendices provide additional detail, as described throughout in this report.

II. Overview of Included Programs and Services

DOM administers all six HCBS programs included in the SFY 2027 proposed rate updates. These programs are statewide, operated via fee-for-service (FFS), and include in-home, community, residential and other HCBS (Figure 2 provides a summary). These programs are operationalized as follows:

- DOM operates the AL and E&D waivers and is legislatively appropriated the state matching funds for services in these waivers as well as the CSP.
- DMH operates the ID/DD waiver and CSP and is legislatively appropriated the state matching funds for services on the ID/DD waiver.
- MDRS operates the IL and TBI/SCI waivers and is legislatively appropriated the state matching funds for services on these waivers.

As operating agencies who are responsible for collaborating in the development of service and provider qualifications, both DMH and MDRS were engaged throughout the rate rebasing process to provide input on payment rate assumptions to support appropriate consistency in assumptions across services/programs.

FIGURE 2: SERVICES INCLUDED IN THE SFY 2027 PROPOSED RATE UPDATE (CONSISTENT WITH SFY 2026 PROPOSED RATES)

Program	Residential	In-Home	Community	All Other
AL	<ul style="list-style-type: none"> • AL • TBI residential 	N/A	N/A	N/A
IL	N/A	Personal care attendant	N/A	N/A
TBI/SCI	Respite: Institutional	<ul style="list-style-type: none"> • Personal care attendant • Respite: In home companion, in home nursing (separate payment rates for licensed practical nurses (LPNs) and registered nurses (RNs), with options for ventilator) 	N/A	N/A
E&D	Respite: Institutional	<ul style="list-style-type: none"> • Personal care services • Private duty nursing (separate payment rates for LPN and RNs) • Respite: In home 	Adult daycare (include separate payment rates for low support and high support clients for DOM's consideration)	<ul style="list-style-type: none"> • Case management • Home delivered meals • Community transition services (pre and post) • Medication management (separate payment rates for initial and follow-up)
ID/DD	<ul style="list-style-type: none"> • Shared supported living (low to high support) • Supervised living (low to high support, <4 beds, 4+ beds) • Medical supervised living • Behavioral supervised living • Crisis Support (ICF/IID) 	<ul style="list-style-type: none"> • Home and community supports (1-3 people) • Supported living (1-3 people) • Respite: In home (1-3 people), nursing (separate payment rates for LPN and RNs, with options for ventilator) 	<ul style="list-style-type: none"> • Day services adult (low to high) • Prevocational services (low to high) • Job discovery • Job development • Supported employment – job maintenance (1-3 people) • Respite: Community 	<ul style="list-style-type: none"> • Support coordination • Crisis intervention • Behavioral support evaluation • Behavioral support specialist • Behavioral support consultant
CSP	N/A	<ul style="list-style-type: none"> • Supported living (1-3 people) • Respite: In home (1-3 people) 	<ul style="list-style-type: none"> • Day services adult (low to high) • Prevocational services (low to high) • Job development • Job maintenance 	Targeted case management

Figure 3 provides a summary of the timing of payment rate updates across Mississippi’s HCBS programs.

FIGURE 3: DOM HCBS PAYMENT RATE UPDATES BETWEEN 2012 AND 2026

SCOPE	TIMING
All waivers and 1915(i) services – rate rebase for anticipated implementation in SFY 2026	2025 (tentative)
All waivers and 1915(i) services – updates for inflation	2023
Appendix K rate increases in response to the COVID-19 pandemic	2020
ID/DD and CSP services – rate rebase	2018
AL waiver services rate rebase	2018
E&D waiver rate rebase of adult daycare, personal care services, in-home respite, case management, transition care management (also known as community navigator service)	2017
IL Waiver rate rebase of personal care services and case management	2017
TBI/SCI waiver rate rebase of personal care services and case management	2012

III. Notable Work Contributing to the SFY 2027 Proposed Rate Updates

The Milliman team used the detailed payment rate assumptions developed for the SFY 2026 proposed rates as a starting point to develop SFY 2027 proposed rate updates. We updated select payment rate assumptions to reflect costs anticipated in the SFY 2027 time period including trending wages forward an additional year and incorporating the most recently available Bureau of Labor Statistics (BLS) information on health insurance, retirement, workers' compensation, and mileage. The Milliman team relied upon the following data sources to develop the proposed SFY 2027 payment rate assumptions:

- State Fiscal Year 2026 proposed rates and corresponding payment rate assumptions
- Input from DOM, DMH and MDRS subject matter experts
- Feedback from providers regarding the proposed SFY 2026 rate report was reviewed, however it did not result in changes to the payment rate methodology
- Federal Reserve Economic Data (FRED) Mississippi-specific monthly wage data for staff in private education and health services² – included actual wage reporting as of November 2024 to inform wage trend assumptions
- September 2024 reported Bureau of Labor Statistics (BLS) Employer Cost for Employee Compensation (ECEC)³ – used for updating health benefits, retirement benefits, and workers' compensation payment rate assumptions
- 2025 Federal Mileage Reimbursement from the Internal Revenue Service (IRS)⁴ – used the most recent \$0.70 federal mileage reported by the IRS for 2025 in cost per mile assumptions

We constructed rates using an independent rate model (IRM) to calculate the average costs that a reasonably efficient provider would be expected to incur while delivering the services discussed in this report. The following section provides a description of this approach.

² Federal Reserve Economic Data. (April 2024) *Average Hourly Earnings of All Employees: Education and Health Services: Private Education and Health Services in Mississippi*. Retrieved from <https://fred.stlouisfed.org/series/SMU28000006500000003>

³ U.S. Bureau of Labor Statistics. (March 2024) *Employer Cost for Employee Compensation – March 2024*. Retrieved from <https://www.bls.gov/news.release/pdf/ecec.pdf>

⁴ 2025 Federal Mileage Reimbursement from the IRS. (December 2024) Retrieved from <https://www.irs.gov/newsroom/irs-increases-the-standard-mileage-rate-for-business-use-in-2025-key-rate-increases-3-cents-to-70-cents-per-mile>

IV. Methodology

RATE DEVELOPMENT APPROACH

We used an independent rate model (IRM) approach to calculate the average costs that a reasonably efficient provider would be expected to incur while delivering the services discussed in this draft report. This approach is consistent with that used to develop the SFY 2026 proposed rates and involves determining the costs related to the individual components shown in Figure 4 and summing the component amounts to derive a rate for each service. Rather than relying on actual costs incurred from a prior time period to determine what the rates should be, the IRM approach builds rates from the “ground up” and considers what the costs may be to provide the service based on a set of assumptions. This approach provides transparency to rates and includes clear and concise documentation of the rate development process, where each component can be independently reviewed and assessed. The identification of assumptions by individual rate model component allows for easy updates to accommodate the ever-changing healthcare landscape and regulatory environment.

The IRM approach can be distinguished from other provider payment methodologies in that it estimates the average costs for each service given the resources (salaries and other expenses) reasonably expected to be required as part of delivering the service. By contrast, many cost-based methods rely primarily on the historical costs incurred while delivering services, which can be affected by operating or service delivery decisions made by providers. These operating or service delivery decisions may be inconsistent with program service delivery standards or be caused by program funding limitations that do not necessarily consider the average resource requirements associated with providing these services.

To the extent provider rates are affected by external factors, such as legislatively mandated funding levels that are not consistent with factors that drive the market, the IRM approach also provides a means to communicate what costs may reasonably be incurred, and the issues faced by providers, so decision makers can more equitably allocate resources based on this information.

A detailed description of each of the IRM components is provided in Figure 4. The first two components – direct care staff and supervisor salary and wages, and employee related expenses (EREs) – comprise the largest portion of the expected costs built into the rate models. We have excluded room and board expenses from the rates as these expenses are not allowed for Medicaid payment per federal Medicaid regulation.

FIGURE 4: INDEPENDENT RATE MODEL COMPONENTS (CONSISTENT WITH PROPOSED SFY 2026 PAYMENT RATE DEVELOPMENT)

COMPONENT	ELEMENTS	SUB-ELEMENTS	CLARIFYING NOTES
Direct Care Staff and Supervisor Salaries and Wages	Service-related time	Direct time	Corresponding time unit as defined on the fee schedule <ul style="list-style-type: none"> Adjusted for staffing ratios for some services, i.e., more than one person served concurrently
		Indirect time	Non-billable time for direct care workers as part of required service planning, note taking, and preparation time as well as time being supervised.
		Transportation time	Non-billable time for direct care workers related to travel as part of the service including: <ul style="list-style-type: none"> Travel time directly transporting the client Travel time performing chores or tasks for the client when the client is not present Travel time between services This time is only included as a rate modeling assumptions if it is time that is required for the service, paid by providers to staff, and cannot be billed separately.
		Paid time off (PTO) and training time	Includes vacation, holiday, and sick time. Training assumptions include both ongoing employee training as well as new hire training time attributable to employee turnover.
		Supervisor time	Accounted for using a span of control variable that represents the average number of direct care workers each supervisor oversees.
	Wage rates	Can vary for overtime (OT) and holidays worked differentials	Wage rates vary by direct care staff type.

COMPONENT	ELEMENTS	SUB-ELEMENTS	CLARIFYING NOTES
			Staff wages include a time and a half (1.5 factor) increase for time associated with average OT or holidays worked.
Employee Related Expenses	Payroll-related taxes and fees	Federal Insurance Contributions Act (FICA), Federal Unemployment Tax Act (FUTA), State Unemployment Insurance (SUI), Workers' Compensation	Applicable to all employees, and varies by wage level assumption
	Employee benefits	Health, dental, vision, life and disability insurance, and retirement benefits	Applicable to most employees, with some TBI/SCI and IL staff exceptions. Benefit amounts may vary by staff type.
Transportation	Vehicle operating expenses	Includes all ownership and maintenance-related expenses	Varies by service with costs estimated based on either the federal reimbursement rate or fleet vehicle estimated costs.
Administration, Program Support, Overhead	All other business-related costs	Includes program operating expenses, including management, accounting, legal, information technology, etc.	Excludes room and board expenses as these expenses are not allowed for Medicaid payment per federal Medicaid regulation.

We used different rate model approaches to develop the rates based upon the unit type of each service, as described in Figure 5. These rate model approaches are consistent with the approaches used to develop the proposed SFY 2026 rates. The rate model assumptions described throughout this report differ by the model type but include each of the core components of the IRM as described in Figure 4. Appendices 3a to 3e provide examples of the detailed rate buildup for each rate model approach.

FIGURE 5: RATE MODEL APPROACHES (CONSISTENT WITH PROPOSED SFY 2026 HCBS RATES)

UNIT TYPE	OVERALL DESCRIPTION	SERVICES INCLUDED
Per Unit – non-facility-based	<ul style="list-style-type: none"> Generally used for services that have a defined time (minutes or hours) per billed services as part of a fee schedule. Includes most services except for facility-based services such as residential, adult day/prevocational/community respite services, as well as case management and home delivered meals services. Typically, one primary worker is expected to provide the service overseen by a supervisor. <ul style="list-style-type: none"> For services such as crisis intervention, behavioral support, or supported living services, multiple direct care staff may be involved in providing the services with one primary person providing the service and several specialized staff supporting in various levels of involvement. 	<ul style="list-style-type: none"> All in-home services Employment services including: <ul style="list-style-type: none"> Job discovery Job development Supported employment – job maintenance Community transition services (CTS) Medication management Crisis intervention Behavioral support (evaluation, specialist, consultant)
Per Unit – facility-based	<ul style="list-style-type: none"> Used for community services that are provided in a facility-based setting with a team of staff providing the service. The payment rate is developed by dividing the average assumed daily costs of the service by the average number of Medicaid attendees and average units billed per person per day. 	<ul style="list-style-type: none"> E&D program: <ul style="list-style-type: none"> Adult daycare ID/DD and CSP: <ul style="list-style-type: none"> Day services adult Prevocational services Community Respite (ID/DD only)

UNIT TYPE	OVERALL DESCRIPTION	SERVICES INCLUDED
Per Diem – facility-based residential services	<ul style="list-style-type: none"> Used for services provided in a facility-based setting with a team of staff providing the service on a 24 hour, 7-days a week basis. The payment rate is developed by dividing the average weekly costs for Medicaid enrollees by 7 days and the average number of daily users of the service. 	<ul style="list-style-type: none"> AL program: <ul style="list-style-type: none"> AL TBI residential E&D and TBI/SCI program: <ul style="list-style-type: none"> Institutional respite ID/DD program: <ul style="list-style-type: none"> Shared supported living (low to high support) Supervised living (low to high support, 4 beds or fewer, 5 or more beds) Medical supervised living Behavioral supervised living Crisis Support (ICF/IID)
Per Month	<ul style="list-style-type: none"> Used for case management services as defined by the fee schedule billing unit. The payment rate is developed by dividing the average monthly service costs for a single staff member or team of case managers by the average number of Medicaid enrollees on their case load. 	<ul style="list-style-type: none"> E&D case management ID/DD support coordination CSP targeted case management
Per Meal	<ul style="list-style-type: none"> Used for the E&D home delivered meals service only, as defined by the fee schedule billing unit. The payment rate is developed by adding Trio contracted single meal, delivery costs, and administrative and program support load to represent the final rate. More details can be found in the “Other Service Specific Considerations” section of this report. 	<ul style="list-style-type: none"> E&D home delivered meals

RATE MODEL COMPONENTS

This subsection provides a description of the key rate components listed in Figure 4, which are:

- Direct care staff and supervisor salary and wages
- Transportation
- Employee related expenses (ERE)
- Administration, program support, and overhead

Direct Care Staff and Supervisor Salary and Wages

The direct care staff salary and wage component is typically the largest component of the payment rates, comprising the labor-related cost, or the product of the time and expected wage rates for the direct care staff and supervisors who deliver each of the services.

Identification of staff types: There are a wide range of staff types authorized to provide HCBS to enrolled individuals (e.g., frontline worker, frontline worker supervisor, case manager/support coordinator, licensed practical nurse, registered nurse). To appropriately reflect the various provider qualification and credential requirements across services, we developed a set of “staff types” based on similar characteristics, such as educational degrees, professional credentials, and expected wage rates. We then identified the relevant staff type(s) for each service. In certain cases, a service involves multiple staff types (e.g., services that utilize a shift-based approach to service delivery such as adult day services). Appendix 4 provides a list of the staff types applicable for each service, which are consistent with those used to develop the proposed SFY 2026 rates.

Wage data source and wage trend: We used Mississippi-specific May 2023 BLS wage data⁵ as the primary wage data source, which was the most recent BLS data available at the time of analysis. For the proposed SFY 2026 rates,

⁵ U.S. Bureau of Labor Statistics. (May 2023) *May 2023 State Occupational Employment and Wage Estimates*. Retrieved from https://www.bls.gov/oes/current/oes_ms.htm

we trended wages forward for 31 months to reflect anticipated wage level changes from the May 2023 BLS data to the anticipated rate effective period midpoint of December 31, 2025. We selected an annual trend factor of 4.0% to represent anticipated wage growth based on monthly FRED reports for Mississippi in the education and health services with actual wage reporting as of April 2024.

For SFY 2027 proposed rate updates, we maintained the SFY 2026 trended wages and added an additional 12 months of wage trend to bring wages to a SFY 2027 basis by trending to the anticipated rate effective period midpoint of December 31, 2026. We selected an annual trend factor of 3.0% to represent anticipated wage growth from SFY 2026 to SFY 2027 based on a review of the following data sources and benchmarks:

- *FRED Mississippi-specific monthly wage data for staff in private education and health services* – actual wage reporting as of November 2024
- *Social Security Cost of Living Adjustment (COLA)*⁶ – 2.5% reported factor for 2025
- *Consumer Price Index (CPI) in the South region for the 12 months*⁷ – 2.7% for all items and 4.1% for medical services reported as of November 2024
- *Medicare Economic Index (MEI) Annualized Trend*⁸ – 3.2% calculated with data reported as of Q2 2023, and forecasted through Q4 2026

Figure 6 below illustrates the wage trend assumptions and months of trending applied to direct care worker wages between the SFY 2026 and SFY 2027 rate modeling.

FIGURE 6: SFY 2027 RATE MODELING WAGE TREND DEVELOPMENT

Time Period	Wage Trend Assumption	Months of Trend
May 2023 to SFY 2026	4.0%	31
SFY 2026 to SFY 2027	3.0%	12
Trend Assumption Composite (May 2023 to SFY 2027)	3.7%	43

Identification of hourly wages by staff type. We relied on the identification of hourly wages by staff type developed for the SFY 2026 proposed rates. This identification involved aligning standard occupational classification (SOC) codes and BLS wage percentiles by staff type based on position responsibilities, a review of SOC code descriptions, feedback from DOM, DMH and MDRS and provider workgroup discussions, and a review of wages reported in the CY 2022 Mississippi Workforce Study performed by Mississippi State University National Strategic Planning and Analysis Research Center. For certain staff types, BLS SOC codes directly correspond to the direct care staff providing the service, such as licensed practical nurse (LPN), registered nurse (RN), pharmacist, physician, and psychiatrist staff. However, for other staff types, BLS does not publish an occupational code that directly corresponds to the staff type providing the service. For these staff types, we grouped relevant BLS occupation codes together and blended the occupation wage data using a weighting for each selected occupation. We determined the BLS occupation codes and weighting within each staff type based on a review of the requirements and qualifications for each DOM service and the BLS occupation code descriptions, along with consideration of workforce study results, and DOM, DMH, MDRS, and provider workgroup feedback related to BLS occupations. Appendix 5 provides a description of each BLS SOC used in wage identification. Appendix 6 illustrates wage percentile selection and total wages after incorporation of occupation weighting and trend.

Staff Time Assumptions: In the IRM approach, staff time is generally categorized as direct time, indirect time, transportation time, and supervisor time. Indirect and transportation time is only included as a rate modeling assumption if it is time required of staff that cannot be billed separately by the provider. Adjustments for PTO, holidays, and OT are also incorporated. Time allocations were held consistent with assumptions used to develop the SFY 2026 proposed rates. Figure 7 below provides a description of each of these sub-elements and related adjustments.

⁶ Cost-of-Living Adjustment (COLA) Information for 2025. Retrieved from <https://www.ssa.gov/cola/?code=c10coQpnx>

⁷ U.S. Bureau of Labor Statistics (2024) Consumer Price Index, South Region - November 2024. Retrieved from https://www.bls.gov/regions/southeast/news-release/consumerpriceindex_south.htm#CPITableASouth.xlsx

⁸ CMS Market Basket Index Levels and Four-Quarter Moving Average Percent Changes. Medicare Economic Index reported as of December 15, 2024. Retrieved from <https://www.cms.gov/files/zip/market-basket-history-and-forecasts.zip>

FIGURE 7: SUMMARY OF SUB-ELEMENTS RELATED TO DIRECT STAFF AND SUPERVISOR TIME
 (CONSISTENT WITH RATE ASSUMPTIONS USED TO DEVELOP THE SFY 2026 PROPOSED RATES)

TIME SUB-ELEMENT	DEFINITION	ASSUMPTIONS
Direct	<ul style="list-style-type: none"> Amount of billed time incurred by direct care staff per unit of service Examples of the most common unit types, which vary by service, are a set number of minutes per service unit (e.g., 15-minute, 30-minute, 60-minute), per day, or per month. 	<ul style="list-style-type: none"> Consistent with service billing units, if defined. Services with a per day or per month billing unit relied on staffing by shifts or available working hours in a month. Appendix 7a to 7e provides shift-based staffing assumptions used in rate modeling for the following services: Assisted living; TBI residential; institutional respite; shared supported living; supervised living (4 beds or fewer, 5 or more beds, medical behavioral and crisis support); E&D adult daycare; and ID/DD & CSP adult day prevocational, and community respite. For service units that do not have a defined billing unit such as E&D medication management, ID/DD daily crisis intervention, and ID/DD behavioral support evaluation, we developed rate model direct time assumptions based on input from DOM subject matter experts and provider workgroup feedback.
Indirect	<ul style="list-style-type: none"> Time that must be spent by non-supervisory direct care staff as part of provision of the service, but is not spent "client facing", and does not result in a billable unit of service. Time incurred for necessary activities such as planning, summarizing notes, updating medical records, and other non-billable but appropriate time not otherwise included in direct care staff direct time. We calculated indirect time using a percent of direct time approach. 	<ul style="list-style-type: none"> Indirect time assumptions vary depending on the service; Appendix 8 provides a service-specific summary. Indirect time assumptions do not apply to services relying on shift-based staffing to identify staff time (Appendix 7a to 7e), as this approach includes direct and indirect time. We identified indirect time assumptions based on discussions with DOM subject matter experts and provider workgroup members. Per DOM feedback, E&D CTS Transition services do not include an indirect time assumption as all time staff spend related to the provision or documentation of this service is billable.
Transportation	<p>Reflects travel time by direct care workers that does not result in a billable unit and reflects activities such as:</p> <ul style="list-style-type: none"> Travel time directly transporting the client Travel time performing chores or tasks for the client when the client is not present Travel time between services 	<ul style="list-style-type: none"> Transportation time assumptions were developed based on either: <ul style="list-style-type: none"> Estimates of average distance driven per service, or Amount of time it takes to travel that distance Services relying on shift-based staffing to identify staff time (Appendix 7a to 7e) do not have separate travel time assumptions as shift-based staffing includes all time spent by direct care staff. We identified travel time assumptions based on input from DOM subject matter experts, provider workgroup feedback via workgroup meetings and targeted data collection, and prior rate development assumptions. Appendix 9 provides travel time assumptions by applicable service.
PTO and Training Adjustment Factor	<ul style="list-style-type: none"> PTO includes time related to paid vacation, holiday, sick time, or other relevant time where staff are not working but are still receiving paid wages for the time off. Training time includes two components: <ul style="list-style-type: none"> Annually required training and/or conference time incurred by direct care staff and supervisors, where staff are being paid wages for this time. One-time training/onboarding for new staff, which includes an adjustment for the assumed turnover rate. 	<ul style="list-style-type: none"> Assumptions vary by staff type and were developed based on input from DOM subject matter experts and provider workgroup feedback. PTO assumed by staff type: <ul style="list-style-type: none"> Frontline Workers – 15 days All other staff – 20 days 30 hours of ongoing annual training was assumed for all staff types One-time training/onboarding assumptions: <ul style="list-style-type: none"> 32% turnover based on the CY 2022 Mississippi workforce survey results 120 hours for ID/DD and CSP 50 hours for all other programs Facility-based community services do not include a PTO and training adjustment assumption and instead include an assumption of the facility hours of operation with staffed time spread over the assumed average billed units per client per day.

TIME SUB-ELEMENT	DEFINITION	ASSUMPTIONS
OT and Holiday Adjustment Factors	<ul style="list-style-type: none"> Most services include an adjustment to reflect time direct care staff are being paid time and a half (1.5 factor multiplied by regular wages) for working OT or during holidays. 	<ul style="list-style-type: none"> No PTO or annual ongoing training was included in rate modeling for TBI/SCI or IL staff per MDRS guidance. Appendix 10 provides the PTO and training adjustment factor by staff type. A time and a half (or 1.5 factor) assumption is applied to the underlying average hourly wage for staff working OT or during holidays. <ul style="list-style-type: none"> Residential and facility-based community services include an assumption that all staff work OT 10% of the year in addition to working holidays as noted below. Other services: <ul style="list-style-type: none"> Frontline workers are assumed to work an average of 7 8-hour days per year of combined holiday or OT days. Frontline worker supervisors are assumed to work an average of 6 8-hour days per year of combined holiday or OT days. All other staff are assumed to work an average of 2 8-hour days per year of combined holiday or OT days. Services that do not incorporate a holiday or OT wage increases: <ul style="list-style-type: none"> All TBI/SCI and IL waiver per MDRS feedback E&D home delivered meals.
Supervisor Time	<ul style="list-style-type: none"> For most services included in this analysis, direct care staff providing services require supervision. Supervisors are typically more experienced or higher credentialed staff types responsible for the direct oversight of the employees that are providing the services to individuals. The primary responsibility of a supervisor is to provide oversight of direct care workers. Supervisor responsibilities may also include the hiring and training of staff, program planning and evaluation, working with families, and working with community members. Supervision of direct care staff does not typically result in a separate billable unit of service. Supervisor time is determined through application of a "span of control" assumption, which is a measure of how many direct care staff members a supervisor can oversee. 	<ul style="list-style-type: none"> For non-residential and non-community services, a 1:20 supervisor to direct care worker span of control was assumed in rate modeling. Nursing supervision is assumed to be performed by an RN for LPN staff, with a supervisor span of control assumption of 1 RN hour to every 8 LPN hours. TBI/SCI and IL in-home services do not include a supervision assumption per MDRS feedback that this time is included as part of a case management service rate that is not within the scope of this rate study.
Daily Hours of Operation for Facility-Based Community Services	<ul style="list-style-type: none"> Rate modeling reflects the average daily staffed time for all hours of operation, spread over the assumed average billed units per client per day. 	<ul style="list-style-type: none"> An assumption that day programs are open for 9 hours daily was included based on data collected from E&D adult day care providers.

Employee Related Expenses (ERE)

This component of rate modeling captures the ERE expected to be incurred for each direct care staff type. We calculate ERE as a percentage of direct care worker and supervisor salaries and wages. These percentages vary by staff type, and consist of the following:

- Employer entity’s portion of payroll taxes, employee medical and other insurance benefits
- Employer portion of retirement expenses incurred on behalf of direct care workers and supervisors

For purposes of developing the ERE assumptions, we based employer-related payroll taxes on federal and Mississippi-specific requirements. For example, the Internal Revenue Service (IRS) specifies amounts for items such as FICA and FUTA, whereas the state specifies amounts related to SUI. A significant portion of the ERE assumption is driven by the cost of health insurance and retirement benefits the employer provides to its employees. To capture these costs, we used the September 2024 reported BLS Employer Cost for Employee Compensation (ECEC)

information. While BLS' September 2024 reported health insurance values decreased from BLS March 2024 reporting, the additional 6-month of health insurance cost trending increased the overall health insurance annual cost assumption to \$1,673 from \$1,658 for frontline workers and to \$2,789 from \$2,763 for all other employees.

- For health insurance, we adjusted the BLS average hourly health insurance cost for private industry workers to reflect an assumed lower use of health insurance benefits as compared to the national average, consistent with the payment rate assumptions used to develop the SFY 2026 proposed rates (specific percentages are indicated later in this section). Nationally, 60% of workers in small firms (3 to 199 workers) and 62% of workers in large firms (200+ workers) had health insurance coverage, reflecting overall offer rates of 53% and 98% and take up rates of 72% and 77%, respectively (2024).⁹
- According to the 2022 Mississippi HCBS workforce survey report, 31% of workers had medical benefits. During development of the SFY 2026 proposed rates, workgroup members reported wide variances in the ability to offer insurance and limited take-up of insurance, in particular for frontline workers. Workgroup members also reported a high proportion of part-time workers that might not be eligible for health insurance, and MDRS reported that approximately eight percent of direct care workers for TBI/SCI and IL waiver in-home services receive health insurance benefits.

The ERE assumptions used the following percentages of the BLS hourly insurance cost which were developed from the nationally reported benefit coverage, the 2022 Mississippi Workforce study, and discussions with DOM, DMH, MDRS, and the provider workgroups during the development of the SFY 2026 proposed rates:

- TBI/SCI and IL waiver in-home service staff: 10%
- Other frontline workers: 30%
- All other staff: 50%

For retirement, we adjusted the BLS hourly retirement cost for the BLS private industry workers (all employees) to reflect an assumed lower uptake of retirement benefits as compared to the national average, consistent with the payment rate assumptions used to develop the SFY 2026 proposed rates.

- Nationally, 70% of private industry workers have access to defined contribution retirement plans (2024)¹⁰
- According to the 2022 Mississippi HCBS workforce survey report, approximately 14% of frontline staff received retirement benefits as compared to 18% for supervisors
- The ERE assumptions used 50% of the BLS hourly retirement cost for all staff
- TBI/SCI and IL waiver in-home service staff ERE percentage assumptions do not include retirement costs based on feedback from MDRS that staff of these services are not offered benefits

The detailed calculations related to the ERE percentage are shown by staff type and program in Appendix 11. Figure 8 below describes the data sources and assumptions for each ERE component.

FIGURE 8: ERE ASSUMPTIONS BY COMPONENT (CONSISTENT WITH SFY 2026 PROPOSED RATES)

COMPONENTS	ASSUMPTIONS	SOURCE
Federal Unemployment Tax Act (FUTA)	\$420, 6% of first \$7,000	Internal Revenue Service. Topic No. 759 From 940 – Employer's Annual Federal Unemployment (FUTA) Tax Return – Filing and Deposit Requirements. Retrieved from https://www.irs.gov/taxtopics/tc759
Federal Insurance Contributions Act (FICA)	Employer Social Security Withholding: 6.2% on first \$176,100 Employer Medicare Withholding: 1.45% Total FICA: 7.65% on first \$176,100	SFY 2027 proposed rates incorporate an increase to FICA threshold for employer Social Security withholding. Internal Revenue Service. Topic No. 751 Social Security and Medicare Withholding Rates. Retrieved from https://www.irs.gov/taxtopics/tc751
State Unemployment Insurance (SUI)	\$392, 2.8% (average tax rate after 3 years) of first \$14,000	Mississippi Department of Employment Security. Employer FAQs. Retrieved from: https://mdes.ms.gov/employer-faqs/

⁹ Kaiser Family Foundation. (2024). Employer Health Benefits 2024 Annual Survey. Figures 2.3 and 3.1. Retrieved from <https://files.kff.org/attachment/Employer-Health-Benefits-Survey-2024-Annual-Survey.pdf>.

¹⁰ U.S. Bureau of Labor Statistics. (2023). *Employee Benefits Survey Latest Numbers*. Retrieved from <https://www.bls.gov/ebs/latest-numbers.htm>.

COMPONENTS	ASSUMPTIONS	SOURCE
Workers' Compensation	1.3% calculated as a percentage of Wage and Salaries and Paid Leave components per September 2024 national data.	BLS Employer Cost for Employee Compensation (ECEC) – September 2024. Table 1, Private Industry Workers. Retrieved from https://www.bls.gov/news.release/pdf/ecec.pdf
Health Insurance	<p>Calculation applies the below adjustments to the BLS average employer insurance cost as reported for private industry workers in the East South Central Region (\$5,525 in average annual employer costs). These adjustments reflect an assumed lower use of health insurance benefits by Mississippi HCBS staff as compared to the national average.</p> <ul style="list-style-type: none"> • 10% for TBI/SCI and IL waiver in-home staff, or \$558 • 30% for frontline workers, or \$1,673 • 50% for all other workers, or \$2,789 	BLS Employer Cost for Employee Compensation (ECEC) – September 2024. Table 7, Private Industry Workers. Retrieved from https://www.bls.gov/news.release/pdf/ecec.pdf
Retirement	1.3%, reflecting 50% of the 2.5% retirement cost as reported by BLS for private industry workers in the East South Central Region. This adjustment reflects an assumed lower use of retirement benefits as compared to the national average.	BLS Employer Cost for Employee Compensation (ECEC) – September 2024. Table 7, Private Industry Workers. Retrieved from https://www.bls.gov/news.release/pdf/ecec.pdf

Notes: SFY 2027 proposed rates incorporate updated data into the methodology used to develop SFY 2026 proposed rates.

Transportation Expenses

The transportation expense component of rate modeling is intended to capture the average out-of-pocket transportation costs for providers. This expense is included in rate modeling as either a mileage reimbursement if staff are using their own vehicles for service-related transportation or as a cost associated with facilities owning their own fleet vehicles. Facility-based services, such as residential or day services, generally assumed fleet vehicle costs while all other services generally included mileage reimbursement if staff travel is a component of the service delivery that is paid for by providers.

We used the same approach as the SFY 2026 proposed rates when developing the transportation expense component, with an update to the cost per mile assumption from \$0.67 to \$0.70 to align with the 2025 IRS guidelines. Our approach included the following:

- Converting the estimated travel time into miles using an average number of miles per hour (MPH) developed by weighting county-specific population by rural vs urban travel assumptions (Figure 9).
- Determining miles traveled by staff as part of the provision of the service using input from DOM subject matter experts, provider workgroup feedback, results from targeted provider workgroup transportation data collection, and prior rate modeling assumptions if no other relevant information existed. Appendix 9 summarizes travel time and mileage assumptions for the applicable services.
- Developed fleet vehicle costs for facility-based services, such as residential and day services, using input from DOM subject matter experts and information collected through a 2024 transportation-focused data request for relevant provider workgroup members involved in the rate study for the SFY 2026 proposed rates. Through this data collection, we assumed the annual cost per fleet vehicle for a facility is \$10,184 with a \$500 per year per vehicle cost add-on for lifted vehicles. Providers also reported around 40% of their fleet as being comprised of lifted vehicles via a transportation data collection activity performed across E&D, ID/DD, and CSP providers. Additionally, to account for gas costs associated with fleet vehicle use, a \$0.27 per mile assumption is also included in the fleet vehicle costs.

FIGURE 9: CALCULATED WEIGHTED AVERAGE NUMBER OF MPH (CONSISTENT WITH SFY 2026 PROPOSED RATES)

AREA CATEGORIES	POPULATION DENSITY	DISTRIBUTION	AVERAGE MPH
Rural	40 people per square mile	18.3%	50.00
Suburban	Between 40 and 200 people per square mile	50.3%	40.00
Urban	More than 200 people per square mile	31.4%	30.00
Statewide		100.0%	38.68

Appendix 12 summarizes fleet vehicle assumptions for the applicable services, which are consistent with the assumptions used to develop the SFY 2026 proposed payment rates.

Administration / Program Support / Overhead

The administration, program support, and overhead component is intended to account for the following types of costs:

- **Program support** - Costs include supplies, materials and equipment necessary to support service delivery. For day and prevocational services, program support also includes facility space.
- **Administration and overhead** – Generally, administrative related expenses include all expenses incurred by the contractor necessary to support the provision of services, but not directly related to providing services to individuals. These expenses exclude transportation, wages and ERE for direct care staff and supervisors of direct care staff, and may include, but not be limited to those listed below:
 - Salaries and wages, and related employee benefits for employees or contractors that are not direct care staff or supervisors of direct care staff
 - Liability and other insurance
 - Licenses and taxes
 - Legal and audit fees
 - Accounting and payroll services
 - Billing and collection services
 - Bank service charges and fees
 - Information technology
 - Telephone and other communication expenses
 - Office and other supplies, including postage
 - Accreditation expenses, dues, memberships, and subscriptions
 - Meeting and administrative travel related expenses
 - Training tool and employee development expenses, including related travel
 - Human resources, including background checks and other recruiting expenses
 - Community education
 - Marketing/advertising
 - Interest expense and financing fees
 - Facility and equipment expense for space not used to directly provide services to individuals, and related utilities (excludes room and board per federal Medicaid requirements)
 - Vehicle and other transportation expenses not related to transporting individuals receiving services or transporting employees to provide services to individuals
 - Board of director expenses

Rate modeling reflects the use of a single factor related to administration and program support as a percentage of the total rate which is set by service. Administrative, program support and overhead assumptions were kept consistent with those used to develop the SFY 2026 proposed rates (developed using other state HCBS rate rebasing experience as the *Mississippi Workforce Study* did not collect cost data at the level necessary for the related analysis). Figure 10 provides the administration, program support, and overhead percentage used for purposes of rate development.

FIGURE 10: ADMINISTRATION, PROGRAM SUPPORT AND OVERHEAD ASSUMPTIONS (CONSISTENT WITH SFY 2026 PROPOSED RATES)

ADMIN %	NOTES AND RELEVANT SERVICES
25%	<p>Includes the cost for facility space for services and meal cost. These components combined represented 13% of the 2018 rebased payment rate for adult day services (low support).</p> <ul style="list-style-type: none"> • Day Services • Prevocational • Adult Daycare • Community Respite
15%	<ul style="list-style-type: none"> • Residential services (AL, TBI residential, shared supported living, supervised living, medical supervised living, institutional respite) • Support coordination and targeted case management • Case Management • Community transition services

ADMIN %	NOTES AND RELEVANT SERVICES
12.5%	<ul style="list-style-type: none"> Behavioral supervised living
10%	<ul style="list-style-type: none"> Personal care services Home and Community Supports Respite in-home Respite in home nursing Private duty nursing Job discovery, development, maintenance Supported living Medication management Crisis intervention and crisis support Behavioral support evaluation, specialist, and consultant
5%	<ul style="list-style-type: none"> Home delivered meals
0%	<ul style="list-style-type: none"> Personal care attendant, in-home companion and nursing respite for IL and TBI/SCI programs, which have no administrative load due to MDRS managing many administrative functions.

Other Service-Specific Considerations

The following service-specific considerations are all consistent with payment rate assumptions used to develop the SFY 2026 proposed rates.

Multiple individuals included per service: ID/DD and CSP offer home and community support, in-home respite, and supported living where multiple individuals can be included as part of one service. For these services, the provider will still bill for each member visited, but DOM pays a reduced rate per person to reflect that staff time is shared across multiple people. A downward factor is applied to the single person rate to get to the multiple person rate and the formula used to develop this factor is as follows:

$$\text{Multiple person rate} = \text{single person rate} * (1 + (0.25 * \# \text{ additional people})) / \text{total} \# \text{ people}.$$

As an example, for a 2-person rate the adjustment factor would be 0.625 or $(1 + (0.25 * 1)) / 2$, which is applied to the single person rate to calculate the 2-person rate.

Supported Living Team-Base Staffing: ID/DD and CSP supported living services are primarily delivered by a frontline worker but can also include direct services provided by frontline worker supervisors, LPNs, and RNs. Assumptions for the average staffing of this service per client visit are described below:

- One on one visits with a frontline worker
- 1:10 frontline worker to frontline supervisor staffing ratio
- On average one LPN per 50 clients
- One hour of RN supervision per 8 hours of LPN care

Home-delivered meals: The Planning and Development Districts (PDDs) partner with a third party to provide the E&D home delivered meals service. We used the SFY 2025 Department of Human Services statewide meal contract for meal cost and delivery charge to develop SFY 2026 proposed rates. We included time for home delivered meal coordination in the administrative and program support assumption based on the per meal average staff wage and benefit cost as reported by providers via a targeted home delivered meal data collection request. We assumed an administrative and program support cost of 5% in rate modeling, reflecting limited administrative burden for organizations responsible for home delivered meals.

Case management service assumptions:

For rate modeling purposes, we assumed case managers are typically salaried for a 40-hour work week with a possible 2,080 annual work hours (or an average of 173 hours per month). Case management services were modeled using the per month rate model approach and in rate development the case manager's average hourly wages are multiplied by the number of staff per case manager team and 173 worked hours per month.

Case manager case load assumptions vary by the service and program to reflect program specific requirements and how the service is being operated by providers. Below is the case manager to client caseloads included in payment rate modeling by program:

- ID/DD support coordination: 1 to 32
- CSP targeted case management: 1 to 35

- E&D case management: 1 to 42 (or 2 to 84 given this service operates using a team of 2 case managers)

E&D case managers are required to maintain a minimum 1:60 case load per case manager for individuals enrolled in Medicaid, but also perform assessment for individuals not yet enrolled in Medicaid to identify their eligibility for the program, which is time that is unable to be billed. The reduced caseload in rate modeling accounts for this additional time from case managers that is not billable.

Caseload efficiency: For all residential services, a case load efficiency of 95% is assumed to account for changes or churn in residents at a facility in a year or time where an individual may need their bed held in instances where they are residing outside of the facility.

V. Fiscal Impact

We developed fiscal impacts across the HCBS programs to represent a point in time estimation of the change in costs that would be incurred by DOM, DMH, and MDRS if the SFY 2027 proposed rate updates were adopted. To calculate the fiscal impact, we subtracted the SFY 2027 proposed rates from the SFY 2026 proposed rates and multiplied that difference by the CY 2023 service units for the HCBS programs.

The SFY 2026 proposed rates reflect a hold harmless scenario which means that the higher of the currently effective fee schedule rates or the SFY 2026 proposed rates were used as the baseline. This is based on our understanding that DOM does not plan to implement any rate decreases in SFY 2026.

Fiscal impacts are an estimate based on historical units and do not reflect estimations of future changes to service utilization. Units were summarized using CY 2023 claims data for the HCBS programs with runout through August 2024.

Figure 1 illustrates the fiscal impacts in total and Appendix 2 summarizes fiscal impacts by program and service.

VI. Limitations and Data Reliance

The information contained in this report has been prepared for the State of Mississippi, Division of Medicaid (DOM) to document SFY 2027 proposed HCBS rates. The information contained in this report, including the appendices, has been prepared for DOM. To the extent that the information contained in this report is provided to third parties, the report should be distributed in its entirety. Any user of the data must possess a certain level of expertise in actuarial science and healthcare modeling so as not to misinterpret the data presented.

Milliman has developed certain models to estimate the values included in this report. We have reviewed the models, including their inputs, calculations, and outputs for consistency, reasonableness, and appropriateness to the intended purposes and in compliance with generally accepted actuarial practice and relevant actuarial standards of practice (ASOP).

In preparing this document, we relied on information from the proposed SFY 2026 rates, DOM service expenditure data, U.S. Bureau of Labor Statistics wage and benefit data, and federal mileage rate information reported by the Internal Revenue Department. We have not audited or verified this data and other information. If the underlying data or information is inaccurate or incomplete, the results of our analysis may likewise be inaccurate or incomplete. We performed a limited review of the data used directly in our analysis for reasonableness and consistency and have not found material defects in the data. If there are material defects in the data, it is possible that they would be uncovered by a detailed, systematic review and comparison of the data to search for data values that are questionable or for relationships that are materially inconsistent. Such as a review was beyond the scope of our assignment.

The contents of this report are not intended to represent a legal or professional opinion or interpretation on any matters. Milliman makes no representations or warranties regarding the contents of this document to third parties. Similarly, third parties are instructed that they are to place no reliance upon this information prepared for DOM by Milliman that would result in the creation of any duty or liability under any theory of law by Milliman or its employees to third parties.

Guidelines issued by the American Academy of Actuaries require actuaries to include their professional qualifications in all actuarial communications. Jill Bruckert and Katarina Lorenz are members of the American Academy of Actuaries and meet the qualification standards for performing the analyses in this correspondence.

Appendix 1: Summary of SFY 2027 Proposed Rate Updates by Component

State of Mississippi Division of Medicaid SFY 2027 HCBS Payment Rate Analysis Summary of SFY 2027 Proposed Rate Updates by Component											
Description				SFY 2027 Proposed Rate Update					Comparison to SFY 2026 Proposed Rates		
Procedure Code	Program	Service Description	Reporting Units	Salaries & Wages	Employee Related Expenses	Transportation & Fleet Vehicle Expenses	Administration & Program Support	Total Proposed Rate	SFY 2026 Proposed Rate	Percent Change	
T1020 U4	Assisted Living	Assisted Living Services	Per Diem	\$ 54.64	\$ 9.91	\$ 4.08	\$ 16.36	\$ 84.99	\$ 82.78	2.7%	
T1020 U4 U6	Assisted Living	TBI Residential	Per Diem	\$ 344.00	\$ 59.60	\$ 6.59	\$ 97.79	\$ 507.98	\$ 494.09	2.8%	
H2023 U7	Community Support Program	Job Development	15 minute	\$ 8.03	\$ 1.50	\$ 0.68	\$ 1.13	\$ 11.34	\$ 11.01	3.0%	
H2025 U7	Community Support Program	Job Maintenance - 1 Person	15 minute	\$ 7.82	\$ 1.47	\$ 0.76	\$ 1.12	\$ 11.17	\$ 10.85	2.9%	
H2025 U7 UN	Community Support Program	Job Maintenance - 2 Person	15 minute	\$ 4.05	\$ 1.47	\$ 0.76	\$ 0.70	\$ 6.98	\$ 6.78	2.9%	
H2025 U7 UP	Community Support Program	Job Maintenance - 3 Person	15 minute	\$ 2.79	\$ 1.47	\$ 0.76	\$ 0.58	\$ 5.58	\$ 5.42	3.0%	
S5100 U7	Community Support Program	Day Services - Adult, Low Support	15 minute	\$ 2.42	\$ 0.44	\$ 0.61	\$ 1.16	\$ 4.63	\$ 4.52	2.4%	
S5100 U7 TF	Community Support Program	Day Services - Adult, Medium Support	15 minute	\$ 2.89	\$ 0.53	\$ 0.61	\$ 1.35	\$ 5.38	\$ 5.26	2.3%	
S5100 U7 TG	Community Support Program	Day Services - Adult, High Support	15 minute	\$ 3.85	\$ 0.71	\$ 0.61	\$ 1.73	\$ 6.90	\$ 6.73	2.5%	
S5135 U7	Community Support Program	Supported Living - 1 Person	15 minute	\$ 5.37	\$ 0.99	\$ 1.13	\$ 0.83	\$ 8.32	\$ 8.07	3.1%	
S5135 U7 UN	Community Support Program	Supported Living - 2 Person	15 minute	\$ 3.35	\$ 0.62	\$ 0.71	\$ 0.52	\$ 5.20	\$ 5.04	3.2%	
S5135 U7 UP	Community Support Program	Supported Living - 3 Person	15 minute	\$ 2.67	\$ 0.50	\$ 0.57	\$ 0.42	\$ 4.16	\$ 4.04	3.0%	
T1019 U7 TF	Community Support Program	Respite - In Home - 1 Person	15 minute	\$ 5.18	\$ 0.96	\$ 0.45	\$ 0.73	\$ 7.32	\$ 7.11	3.0%	
T1019 U7 UN TF	Community Support Program	Respite - In Home - 2 Person	15 minute	\$ 2.70	\$ 0.96	\$ 0.45	\$ 0.46	\$ 4.57	\$ 4.44	2.9%	
T1019 U7 UP TF	Community Support Program	Respite - In Home - 3 Person	15 minute	\$ 1.88	\$ 0.96	\$ 0.45	\$ 0.37	\$ 3.66	\$ 3.56	2.8%	
T2015 U7	Community Support Program	Prevocational - Low Support - Hourly	Hourly	\$ 9.66	\$ 1.77	\$ 2.45	\$ 4.63	\$ 18.51	\$ 18.09	2.3%	
T2015 U7 TF	Community Support Program	Prevocational - Medium Support - Hourly	Hourly	\$ 11.57	\$ 2.13	\$ 2.45	\$ 5.39	\$ 21.54	\$ 21.03	2.4%	
T2015 U7 TG	Community Support Program	Prevocational - High Support - Hourly	Hourly	\$ 15.41	\$ 2.83	\$ 2.45	\$ 6.90	\$ 27.59	\$ 26.92	2.5%	
T2047 U7	Community Support Program	Prevocational - Low Support - 15 min	15 minute	\$ 2.42	\$ 0.44	\$ 0.61	\$ 1.16	\$ 4.63	\$ 4.52	2.4%	
T2047 U7 TF	Community Support Program	Prevocational - Medium Support - 15 min	15 minute	\$ 2.89	\$ 0.53	\$ 0.61	\$ 1.35	\$ 5.38	\$ 5.26	2.3%	
T2047 U7 TG	Community Support Program	Prevocational - High Support - 15min	15 minute	\$ 3.85	\$ 0.71	\$ 0.61	\$ 1.73	\$ 6.90	\$ 6.73	2.5%	
T2023 U7 HW	Community Support Program	Targeted Case Management	Monthly	\$ 176.11	\$ 28.06	\$ 14.00	\$ 38.51	\$ 256.68	\$ 249.23	3.0%	
T2022 U1	Elderly and Disabled	Case Management	Monthly	\$ 161.98	\$ 24.83	\$ 14.00	\$ 35.43	\$ 236.24	\$ 229.35	3.0%	
S5170 U1	Elderly and Disabled	Home Delivered Meals	Per Meal	\$ 4.49	\$ -	\$ 1.64	\$ 0.32	\$ 6.45	\$ 6.45	0.0%	
T1016 SE UC	Elderly and Disabled	CTS Pre-Transition	15 minute	\$ 7.82	\$ 1.30	\$ 1.69	\$ 1.91	\$ 12.72	\$ 26.83	-52.6%	
T1016 SE U1	Elderly and Disabled	CTS Post-Transition	15 minute	\$ 7.82	\$ 1.30	\$ 1.69	\$ 1.91	\$ 12.72	\$ 26.83	-52.6%	
S5100 U1	Elderly and Disabled	Adult Daycare	15 minute	\$ 2.70	\$ 0.50	\$ 0.59	\$ 1.26	\$ 5.05	\$ 4.93	2.4%	
S5100 U1 TBD1	Elderly and Disabled	Adult Daycare - Low Support	15 minute	\$ 2.35	\$ 0.44	\$ 0.59	\$ 1.13	\$ 4.51	\$ 4.41	2.3%	
S5100 U1 TBD2	Elderly and Disabled	Adult Daycare - High Support	15 minute	\$ 3.18	\$ 0.59	\$ 0.59	\$ 1.45	\$ 5.81	\$ 5.68	2.3%	
T1019 U1	Elderly and Disabled	Personal Care Services	15 minute	\$ 4.64	\$ 0.86	\$ 0.28	\$ 0.64	\$ 6.42	\$ 6.24	2.9%	
S5150 U1	Elderly and Disabled	In Home Respite	15 minute	\$ 4.64	\$ 0.86	\$ 0.28	\$ 0.64	\$ 6.42	\$ 6.24	2.9%	
S5151 U1	Elderly and Disabled	Institutional Respite	Per Diem	\$ 279.22	\$ 50.69	\$ -	\$ 78.65	\$ 408.56	\$ 397.27	2.8%	
PDN U1 LPN	Elderly and Disabled	Private Duty Nursing LPN	15 minute	\$ 11.10	\$ 1.82	\$ 0.56	\$ 1.50	\$ 14.98	\$ 14.55	3.0%	
PDN U1 RN	Elderly and Disabled	Private Duty Nursing RN	15 minute	\$ 13.52	\$ 1.99	\$ 0.56	\$ 1.79	\$ 17.86	\$ 17.35	2.9%	
PDN U1 RN Vent	Elderly and Disabled	Private Duty Nursing RN with Ventilator	15 minute	\$ 17.35	\$ 1.99	\$ 0.56	\$ 2.21	\$ 22.11	\$ 21.60	2.4%	
TBD U1 MM IC	Elderly and Disabled	Medication Management - Initial/Annual Consultation	Per Visit	\$ 70.16	\$ 8.84	\$ 0.90	\$ 8.88	\$ 88.78	\$ 86.22	3.0%	
TBD U1 MM FU	Elderly and Disabled	Medication Management - Follow-Up	Per Visit	\$ 36.41	\$ 4.59	\$ 0.90	\$ 4.66	\$ 46.56	\$ 45.21	3.0%	
S5125 U2	Independent Living	Personal Care Attendant	15 minute	\$ 3.75	\$ 0.51	\$ -	\$ -	\$ 4.26	\$ 4.14	2.9%	
S5125 U5	Traumatic Brain Injury/Spinal Cord Injury	Personal Care Attendant	15 minute	\$ 3.75	\$ 0.51	\$ -	\$ -	\$ 4.26	\$ 4.14	2.9%	
S5150 U5	Traumatic Brain Injury/Spinal Cord Injury	In Home Companion Respite	15 minute	\$ 3.75	\$ 0.51	\$ -	\$ -	\$ 4.26	\$ 4.14	2.9%	
T1005 U5 LPN	Traumatic Brain Injury/Spinal Cord Injury	In Home Nursing Respite LPN	15 minute	\$ 8.08	\$ 0.92	\$ -	\$ -	\$ 9.00	\$ 8.74	3.0%	
T1005 U5 RN	Traumatic Brain Injury/Spinal Cord Injury	In Home Nursing Respite RN	15 minute	\$ 11.61	\$ 1.24	\$ -	\$ -	\$ 12.85	\$ 12.48	3.0%	
T1005 U5 RN Vent	Traumatic Brain Injury/Spinal Cord Injury	In Home Nursing Respite with Ventilator RN	15 minute	\$ 15.86	\$ 1.24	\$ -	\$ -	\$ 17.10	\$ 16.73	2.2%	
S5151 U5	Traumatic Brain Injury/Spinal Cord Injury	Institutional Respite	Per Diem	\$ 279.22	\$ 50.69	\$ -	\$ 78.65	\$ 408.56	\$ 397.27	2.8%	

Note: Totals may not tie due to rounding

State of Mississippi Division of Medicaid SFY 2027 HCBS Payment Rate Analysis Summary of SFY 2027 Proposed Rate Updates by Component										
Description				SFY 2027 Proposed Rate Update					Comparison to SFY 2026 Proposed Rates	
Procedure Code	Program	Service Description	Reporting Units	Salaries & Wages	Employee Related Expenses	Transportation & Fleet Vehicle Expenses	Administration & Program Support	Total Proposed Rate	SFY 2026 Proposed Rate	Percent Change
T2022 U3	Intellectual Disabilities/Developmental Disabilities	Support Coordination	Monthly	\$ 192.63	\$ 30.69	\$ 14.00	\$ 41.87	\$ 279.19	\$ 271.11	3.0%
S5136 U3 UQ	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 4 beds or fewer, low support (Level 1&2)	Per Diem	\$ 152.03	\$ 28.00	\$ 12.17	\$ 45.82	\$ 238.02	\$ 231.87	2.7%
S5136 U3 UQ TF	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 4 beds or fewer, medium support (Level 3)	Per Diem	\$ 168.91	\$ 31.11	\$ 12.17	\$ 50.58	\$ 262.77	\$ 255.93	2.7%
S5136 U3 UQ TG	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 4 beds or fewer, high support (Level 4 & 5)	Per Diem	\$ 185.76	\$ 34.23	\$ 12.17	\$ 55.35	\$ 287.51	\$ 281.69	2.1%
S5136 U3 UR	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 5 or more beds, low support (Level 1&2)	Per Diem	\$ 148.94	\$ 27.36	\$ 8.38	\$ 44.02	\$ 228.70	\$ 222.68	2.7%
S5136 U3 UR TF	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 5 or more beds, medium support (Level 3)	Per Diem	\$ 158.57	\$ 29.14	\$ 8.38	\$ 46.75	\$ 242.84	\$ 236.43	2.7%
S5136 U3 UR TG	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 5 or more beds, high support (Level 4 & 5)	Per Diem	\$ 168.21	\$ 30.92	\$ 8.38	\$ 49.47	\$ 256.98	\$ 250.18	2.7%
S5136 U3 TF	Intellectual Disabilities/Developmental Disabilities	Medical Supervised Living	Per Diem	\$ 328.18	\$ 56.06	\$ 8.38	\$ 93.60	\$ 486.22	\$ 472.98	2.8%
S5136 U3 TG	Intellectual Disabilities/Developmental Disabilities	Behavioral Supervised Living	Per Diem	\$ 672.86	\$ 113.08	\$ 16.31	\$ 162.99	\$ 965.84	\$ 939.49	2.8%
S5135 U3	Intellectual Disabilities/Developmental Disabilities	Supported Living - Intermittent - 1 Person	15 minute	\$ 5.37	\$ 0.99	\$ 1.13	\$ 0.83	\$ 8.32	\$ 8.07	3.1%
S5135 U3 UN	Intellectual Disabilities/Developmental Disabilities	Supported Living - Intermittent - 2 Person	15 minute	\$ 3.35	\$ 0.62	\$ 0.71	\$ 0.52	\$ 5.20	\$ 5.04	3.2%
S5135 U3 UP	Intellectual Disabilities/Developmental Disabilities	Supported Living - Intermittent - 3 Person	15 minute	\$ 2.67	\$ 0.50	\$ 0.57	\$ 0.42	\$ 4.16	\$ 4.04	3.0%
H0043 U3	Intellectual Disabilities/Developmental Disabilities	Shared Supported Living - Low Support (Level 1&2)	Per Diem	\$ 80.91	\$ 14.81	\$ 30.35	\$ 30.05	\$ 156.12	\$ 152.85	2.1%
H0044 U3 TF	Intellectual Disabilities/Developmental Disabilities	Shared Supported Living - Medium Support (Level 3)	Per Diem	\$ 109.15	\$ 20.02	\$ 30.35	\$ 38.03	\$ 197.55	\$ 193.14	2.3%
H0045 U3 TG	Intellectual Disabilities/Developmental Disabilities	Shared Supported Living - High Support (Level 4 & 5)	Per Diem	\$ 148.78	\$ 27.33	\$ 30.35	\$ 49.22	\$ 255.68	\$ 249.66	2.4%
S5125 U3 TF	Intellectual Disabilities/Developmental Disabilities	Home and Community Supports - 1 Person	15 minute	\$ 5.18	\$ 0.96	\$ 0.45	\$ 0.73	\$ 7.32	\$ 7.20	1.7%
S5125 U3 UN TF	Intellectual Disabilities/Developmental Disabilities	Home and Community Supports - 2 Person	15 minute	\$ 2.70	\$ 0.96	\$ 0.45	\$ 0.46	\$ 4.57	\$ 4.62	-1.1%
S5125 U3 UP TF	Intellectual Disabilities/Developmental Disabilities	Home and Community Supports - 3 Person	15 minute	\$ 1.88	\$ 0.96	\$ 0.45	\$ 0.37	\$ 3.66	\$ 3.84	-4.7%
T1005 U3 LPN	Intellectual Disabilities/Developmental Disabilities	Respite - In Home Nursing LPN	15 minute	\$ 10.49	\$ 1.72	\$ 0.39	\$ 1.40	\$ 14.00	\$ 13.60	2.9%
T1005 U3 RN	Intellectual Disabilities/Developmental Disabilities	Respite - In Home Nursing RN	15 minute	\$ 12.79	\$ 1.88	\$ 0.39	\$ 1.67	\$ 16.73	\$ 16.25	3.0%
T1005 U3 RN Vent	Intellectual Disabilities/Developmental Disabilities	Respite - In Home Nursing RN with Ventilator	15 minute	\$ 16.61	\$ 1.88	\$ 0.39	\$ 2.10	\$ 20.98	\$ 20.50	2.3%
T1019 U3 TF	Intellectual Disabilities/Developmental Disabilities	Respite - In Home - 1 Person	15 minute	\$ 5.18	\$ 0.96	\$ 0.45	\$ 0.73	\$ 7.32	\$ 7.11	3.0%
T1019 U3 UN TF	Intellectual Disabilities/Developmental Disabilities	Respite - In Home - 2 Person	15 minute	\$ 2.70	\$ 0.96	\$ 0.45	\$ 0.46	\$ 4.57	\$ 4.44	2.9%
T1019 U3 UP TF	Intellectual Disabilities/Developmental Disabilities	Respite - In Home - 3 Person	15 minute	\$ 1.88	\$ 0.96	\$ 0.45	\$ 0.37	\$ 3.66	\$ 3.56	2.8%
S5150 U3	Intellectual Disabilities/Developmental Disabilities	Community Respite	15 minute	\$ 2.42	\$ 0.44	\$ 0.61	\$ 1.16	\$ 4.63	\$ 4.52	2.4%
S5100 U3	Intellectual Disabilities/Developmental Disabilities	Day Services Adult - Low Support (Level 1&2)	15 minute	\$ 2.42	\$ 0.44	\$ 0.61	\$ 1.16	\$ 4.63	\$ 4.52	2.4%
S5100 U3 TF	Intellectual Disabilities/Developmental Disabilities	Day Services Adult - Medium Support (Level 3)	15 minute	\$ 2.89	\$ 0.53	\$ 0.61	\$ 1.35	\$ 5.38	\$ 5.26	2.3%
S5100 U3 TG	Intellectual Disabilities/Developmental Disabilities	Day Services Adult - High Support (Level 4 & 5)	15 minute	\$ 3.85	\$ 0.71	\$ 0.61	\$ 1.73	\$ 6.90	\$ 6.73	2.5%
T2015 U3	Intellectual Disabilities/Developmental Disabilities	Pre-Vocational - Low Support (Level 1&2)	Hourly	\$ 9.66	\$ 1.77	\$ 2.45	\$ 4.63	\$ 18.51	\$ 18.09	2.3%
T2015 U3 TF	Intellectual Disabilities/Developmental Disabilities	Pre-Vocational - Medium Support (Level 3 & 4)	Hourly	\$ 11.57	\$ 2.13	\$ 2.45	\$ 5.39	\$ 21.54	\$ 21.03	2.4%
T2015 U3 TG	Intellectual Disabilities/Developmental Disabilities	Pre-Vocational - High Support (Level 4 & 5)	Hourly	\$ 15.41	\$ 2.83	\$ 2.45	\$ 6.90	\$ 27.59	\$ 26.92	2.5%
T2047 U3	Intellectual Disabilities/Developmental Disabilities	Prevocational - Low Support - 15 min	15 minute	\$ 2.42	\$ 0.44	\$ 0.61	\$ 1.16	\$ 4.63	\$ 4.52	2.4%
T2047 U3 TF	Intellectual Disabilities/Developmental Disabilities	Prevocational - Medium Support - 15 min	15 minute	\$ 2.89	\$ 0.53	\$ 0.61	\$ 1.35	\$ 5.38	\$ 5.26	2.3%
T2047 U3 TG	Intellectual Disabilities/Developmental Disabilities	Prevocational - High Support - 15min	15 minute	\$ 3.85	\$ 0.71	\$ 0.61	\$ 1.73	\$ 6.90	\$ 6.73	2.5%
S7537 U3	Intellectual Disabilities/Developmental Disabilities	Job Discovery	15 minute	\$ 11.16	\$ 1.98	\$ 0.85	\$ 1.56	\$ 15.55	\$ 15.10	3.0%
H2023 U3	Intellectual Disabilities/Developmental Disabilities	Job Development	15 minute	\$ 8.03	\$ 1.50	\$ 0.68	\$ 1.13	\$ 11.34	\$ 11.01	3.0%
H2025 U3	Intellectual Disabilities/Developmental Disabilities	Supported Employment - Job Maintenance - 1 Person	15 minute	\$ 7.82	\$ 1.47	\$ 0.76	\$ 1.12	\$ 11.17	\$ 10.85	2.9%
H2025 U3 UN	Intellectual Disabilities/Developmental Disabilities	Supported Employment - Job Maintenance - 2 Person	15 minute	\$ 4.05	\$ 1.47	\$ 0.76	\$ 0.70	\$ 6.98	\$ 6.78	2.9%
H2025 U3 UP	Intellectual Disabilities/Developmental Disabilities	Supported Employment - Job Maintenance - 3 Person	15 minute	\$ 2.79	\$ 1.47	\$ 0.76	\$ 0.56	\$ 5.58	\$ 5.42	3.0%
T2034 U3	Intellectual Disabilities/Developmental Disabilities	Crisis Intervention - Daily	Per Diem	\$ 510.07	\$ 84.59	\$ 20.31	\$ 68.33	\$ 683.30	\$ 663.68	2.9%
H2011 U3	Intellectual Disabilities/Developmental Disabilities	Crisis Intervention - Intermittent	15 minute	\$ 22.62	\$ 3.75	\$ 0.63	\$ 3.00	\$ 30.00	\$ 29.15	2.9%
H0045 U3	Intellectual Disabilities/Developmental Disabilities	Crisis Support - ICFIID	Per Diem	\$ 891.78	\$ 141.51	\$ -	\$ 173.54	\$ 1,196.83	\$ 1,163.09	2.9%
H0002 U3	Intellectual Disabilities/Developmental Disabilities	Behavior Support Evaluation < 6 hours	Per Evaluation	\$ 410.67	\$ 58.92	\$ 20.31	\$ 54.21	\$ 542.11	\$ 526.37	3.0%
H0002 U3 TF	Intellectual Disabilities/Developmental Disabilities	Behavior Support Evaluation > 6 hours	Per Evaluation	\$ 781.39	\$ 108.29	\$ 20.31	\$ 101.11	\$ 1,011.10	\$ 982.01	3.0%
H2019 U3 HN	Intellectual Disabilities/Developmental Disabilities	Behavior Support Specialist	15 minute	\$ 13.10	\$ 2.08	\$ 2.31	\$ 1.94	\$ 19.43	\$ 18.84	3.1%
H2019 U3 HO	Intellectual Disabilities/Developmental Disabilities	Behavior Support Consultant	15 minute	\$ 20.53	\$ 2.85	\$ 2.41	\$ 2.87	\$ 28.66	\$ 27.80	3.1%

Note: Totals may not tie due to rounding

Appendix 2: SFY 2027 Fiscal Impact Analysis of Proposed Rate Updates by Service

State of Mississippi Division of Medicaid SFY 2027 HCBS Payment Rate Analysis Fiscal Impact Analysis of Proposed Rates - by Service										
Procedure Code	Program	Service Category Detail	Service Type	Units for Fiscal Impact (CY 2023 Claims Data Units)	Proposed Rates		Estimated Payments for Proposed Rates		Estimated Fiscal Impact	
					SFY 2026	SFY 2027	SFY 2026	SFY 2027	Dollar Change	Percent Change
				A	B	C	D = A * B	E = A * C	F = E - D	G = E / D - 1
T1020 U4	Assisted Living	Assisted Living Services	Residential	264,391	\$ 82.78	\$ 84.99	\$ 21,886,286	\$ 22,470,590	\$ 584,304	2.7%
T1020 U4 U6	Assisted Living	TBI Residential	Residential	1,855	\$ 494.09	\$ 507.98	\$ 916,537	\$ 942,303	\$ 25,766	2.8%
S5135 U7	Community Support Program	Supported Living - 1 person	In-Home	342,022	\$ 8.07	\$ 8.32	\$ 2,760,116	\$ 2,845,621	\$ 85,505	3.1%
S5135 U7 UN	Community Support Program	Supported Living - 2 Person	In-Home	41,462	\$ 5.04	\$ 5.20	\$ 208,968	\$ 215,602	\$ 6,634	3.2%
S5135 U7 UP	Community Support Program	Supported Living - 3 Person	In-Home	1,014	\$ 4.04	\$ 4.16	\$ 4,097	\$ 4,218	\$ 122	3.0%
T1019 U7 TF	Community Support Program	Respite - In Home - 1 Person	In-Home	1,268	\$ 7.11	\$ 7.32	\$ 9,015	\$ 9,282	\$ 266	3.0%
T1019 U7 UN TF	Community Support Program	Respite - In Home - 2 Person	In-Home	-	\$ 4.44	\$ 4.57	\$ -	\$ -	\$ -	0.0%
T1019 U7 UP TF	Community Support Program	Respite - In Home - 3 Person	In-Home	-	\$ 3.56	\$ 3.66	\$ -	\$ -	\$ -	0.0%
H2023 U7	Community Support Program	Job Development	Community	21,949	\$ 11.01	\$ 11.34	\$ 241,658	\$ 248,902	\$ 7,243	3.0%
H2025 U7	Community Support Program	Job Maintenance - 1 Person	Community	96,427	\$ 10.85	\$ 11.17	\$ 1,046,233	\$ 1,077,090	\$ 30,857	2.9%
H2025 U7 UP	Community Support Program	Job Maintenance - 2 Person	Community	7,061	\$ 6.78	\$ 6.98	\$ 47,874	\$ 49,286	\$ 1,412	2.9%
H2025 U7 TF	Community Support Program	Job Maintenance - 3 Person	Community	4,282	\$ 5.42	\$ 5.58	\$ 23,208	\$ 23,894	\$ 685	3.0%
S5100 U7	Community Support Program	Day Services - Adult, Low Support	Community	1,406,785	\$ 4.52	\$ 4.63	\$ 6,358,668	\$ 6,513,414	\$ 154,746	2.4%
S5100 U7 TF	Community Support Program	Day Services - Adult, Medium Support	Community	1,166,855	\$ 5.26	\$ 5.38	\$ 6,137,657	\$ 6,277,680	\$ 140,023	2.3%
S5100 U7 TG	Community Support Program	Day Services - Adult, High Support	Community	272,531	\$ 6.73	\$ 6.90	\$ 1,834,136	\$ 1,880,466	\$ 46,330	2.5%
T2015 U7	Community Support Program	Prevocational - Low Support - Hourly	Community	56,537	\$ 18.09	\$ 18.51	\$ 1,022,755	\$ 1,046,500	\$ 23,746	2.3%
T2015 U7 TF	Community Support Program	Prevocational - Medium Support - Hourly	Community	22,842	\$ 21.03	\$ 21.54	\$ 480,367	\$ 492,017	\$ 11,649	2.4%
T2015 U7 TG	Community Support Program	Prevocational - High Support - Hourly	Community	583	\$ 26.92	\$ 27.59	\$ 15,694	\$ 16,085	\$ 391	2.5%
T2047 U7	Community Support Program	Prevocational - Low Support - 15 min	Community	176,663	\$ 4.52	\$ 4.63	\$ 798,516	\$ 817,949	\$ 19,433	2.4%
T2047 U7 TF	Community Support Program	Prevocational - Medium Support - 15 min	Community	70,738	\$ 5.26	\$ 5.38	\$ 372,082	\$ 380,570	\$ 8,489	2.3%
T2047 U7 TG	Community Support Program	Prevocational - High Support - 15min	Community	2,386	\$ 6.73	\$ 6.90	\$ 16,058	\$ 16,463	\$ 406	2.5%
T2023 U7 HW	Community Support Program	Targeted Case Management	All Other	10,933	\$ 249.23	\$ 256.88	\$ 2,724,832	\$ 2,806,282	\$ 81,451	3.0%
T1019 U1	Elderly and Disabled	Personal Care Services	In-Home	59,907,246	\$ 6.24	\$ 6.42	\$ 373,821,215	\$ 384,604,519	\$ 10,783,304	2.9%
S5150 U1	Elderly and Disabled	In Home Respite	In-Home	4,894,286	\$ 6.24	\$ 6.42	\$ 30,540,345	\$ 31,421,316	\$ 880,971	2.9%
PDN U1 LPN	Elderly and Disabled	Private Duty Nursing LPN	In-Home	-	\$ 14.55	\$ 14.98	\$ -	\$ -	\$ -	0.0%
PDN U1 RN	Elderly and Disabled	Private Duty Nursing RN	In-Home	-	\$ 17.35	\$ 17.86	\$ -	\$ -	\$ -	0.0%
PDN U1 RN Vent	Elderly and Disabled	Private Duty Nursing RN with Ventilator	In-Home	-	\$ 21.60	\$ 22.11	\$ -	\$ -	\$ -	0.0%
S5100 U1	Elderly and Disabled	Adult Daycare	Community	5,378,232	\$ 4.93	\$ 5.05	\$ 26,514,681	\$ 27,160,069	\$ 645,388	2.4%
S5100 U1 TBD1	Elderly and Disabled	Adult Daycare - Low Support	Community	-	\$ 4.41	\$ 4.51	\$ -	\$ -	\$ -	0.0%
S5100 U1 TBD2	Elderly and Disabled	Adult Daycare - High Support	Community	-	\$ 5.68	\$ 5.81	\$ -	\$ -	\$ -	0.0%
S5151 U1	Elderly and Disabled	Institutional Respite	Residential	-	\$ 397.27	\$ 408.56	\$ -	\$ -	\$ -	0.0%
T2022 U1	Elderly and Disabled	Case Management	All Other	204,131	\$ 229.35	\$ 236.24	\$ 46,817,376	\$ 48,223,837	\$ 1,406,461	3.0%
S5170 U1	Elderly and Disabled	Home Delivered Meals	All Other	1,941,822	\$ 6.45	\$ 6.45	\$ 12,524,752	\$ 12,524,752	\$ -	0.0%
T1016 SE UC	Elderly and Disabled	CTS Pre-Transition	All Other	1,223	\$ 26.83	\$ 12.72	\$ 32,813	\$ 15,557	\$ (17,257)	-52.6%
T1016 SE U1	Elderly and Disabled	CTS Post-Transition	All Other	224	\$ 26.83	\$ 12.72	\$ 6,010	\$ 2,849	\$ (3,161)	-52.6%
TBD U1 MM IC	Elderly and Disabled	Medication Management - Initial/Annual Consultation	All Other	5,550	\$ 86.22	\$ 88.78	\$ 478,521	\$ 492,729	\$ 14,208	3.0%
TBD U1 MM FU	Elderly and Disabled	Medication Management - Follow-Up	All Other	66,600	\$ 45.21	\$ 46.56	\$ 3,010,986	\$ 3,100,896	\$ 89,910	3.0%

Note: Totals may not tie due to rounding

State of Mississippi Division of Medicaid SFY 2027 HCBS Payment Rate Analysis Fiscal Impact Analysis of Proposed Rates - by Service										
Procedure Code	Program	Service Category Detail	Service Type	Units for Fiscal Impact (CY 2023 Claims Data Units)	Proposed Rates		Estimated Payments for Proposed Rates		Estimated Fiscal Impact	
					SFY 2026	SFY 2027	SFY 2026	SFY 2027	Dollar Change	Percent Change
				A	B	C	D = A * B	E = A * C	F = E - D	G = E / D - 1
S5125 U2	Independent Living	Personal Care Attendant	In-Home	13,431,821	\$ 4.14	\$ 4.26	\$ 55,607,739	\$ 57,219,557	\$ 1,611,819	2.9%
S5125 U5	Traumatic Brain Injury/Spinal Cord Injury	Personal Care Attendant	In-Home	5,138,324	\$ 4.14	\$ 4.26	\$ 21,272,661	\$ 21,889,260	\$ 616,599	2.9%
S5150 U5	Traumatic Brain Injury/Spinal Cord Injury	In Home Companion Respite	In-Home	29,684	\$ 4.14	\$ 4.26	\$ 122,892	\$ 126,454	\$ 3,562	2.9%
T1005 U5 LPN	Traumatic Brain Injury/Spinal Cord Injury	In Home Nursing Respite LPN	In-Home	3,152	\$ 8.74	\$ 9.00	\$ 27,548	\$ 28,368	\$ 820	3.0%
T1005 U5 RN	Traumatic Brain Injury/Spinal Cord Injury	In Home Nursing Respite RN	In-Home	-	\$ 12.48	\$ 12.85	\$ -	\$ -	\$ -	0.0%
T1005 U5 RN Vent	Traumatic Brain Injury/Spinal Cord Injury	In Home Nursing Respite with Ventilator RN	In-Home	-	\$ 16.73	\$ 17.10	\$ -	\$ -	\$ -	0.0%
S5151 U5	Traumatic Brain Injury/Spinal Cord Injury	Institutional Respite	Residential	-	\$ 397.27	\$ 408.56	\$ -	\$ -	\$ -	0.0%
S5135 U3	Intellectual Disabilities/Developmental Disabilities	Supported Living - Intermittent - 1 Person	In-Home	389,281	\$ 8.07	\$ 8.32	\$ 3,141,500	\$ 3,238,820	\$ 97,320	3.1%
S5135 U3 UN	Intellectual Disabilities/Developmental Disabilities	Supported Living - Intermittent - 2 Person	In-Home	44,477	\$ 5.04	\$ 5.20	\$ 224,166	\$ 231,282	\$ 7,116	3.2%
S5135 U3 UP	Intellectual Disabilities/Developmental Disabilities	Supported Living - Intermittent - 3 Person	In-Home	617	\$ 4.04	\$ 4.16	\$ 2,493	\$ 2,567	\$ 74	3.0%
S5125 U3 TF	Intellectual Disabilities/Developmental Disabilities	Home and Community Supports - 1 Person	In-Home	2,884,767	\$ 7.20	\$ 7.32	\$ 20,770,321	\$ 21,116,493	\$ 346,172	1.7%
S5125 U3 UN TF	Intellectual Disabilities/Developmental Disabilities	Home and Community Supports - 2 Person	In-Home	46,144	\$ 4.62	\$ 4.57	\$ 213,185	\$ 210,878	\$ (2,307)	-1.1%
S5125 U3 UP TF	Intellectual Disabilities/Developmental Disabilities	Home and Community Supports - 3 Person	In-Home	-	\$ 3.84	\$ 3.66	\$ -	\$ -	\$ -	0.0%
T1005 U3 LPN	Intellectual Disabilities/Developmental Disabilities	Respite - In Home Nursing LPN	In-Home	624,710	\$ 13.60	\$ 14.00	\$ 8,496,051	\$ 8,745,935	\$ 249,884	2.9%
T1005 U3 RN	Intellectual Disabilities/Developmental Disabilities	Respite - In Home Nursing RN	In-Home	-	\$ 16.25	\$ 16.73	\$ -	\$ -	\$ -	0.0%
T1005 U3 RN Vent	Intellectual Disabilities/Developmental Disabilities	Respite - In Home Nursing RN with Ventilator	In-Home	-	\$ 20.50	\$ 20.98	\$ -	\$ -	\$ -	0.0%
T1019 U3 TF	Intellectual Disabilities/Developmental Disabilities	Respite - In Home - 1 Person	In-Home	2,214,763	\$ 7.11	\$ 7.32	\$ 15,746,965	\$ 16,212,065	\$ 465,100	3.0%
T1019 U3 UN TF	Intellectual Disabilities/Developmental Disabilities	Respite - In Home - 2 Person	In-Home	32,736	\$ 4.44	\$ 4.57	\$ 145,348	\$ 149,604	\$ 4,256	2.9%
T1019 U3 UP TF	Intellectual Disabilities/Developmental Disabilities	Respite - In Home - 3 Person	In-Home	-	\$ 3.56	\$ 3.66	\$ -	\$ -	\$ -	0.0%
S5150 U3	Intellectual Disabilities/Developmental Disabilities	Community Respite	Community	12,757	\$ 4.52	\$ 4.63	\$ 57,662	\$ 59,065	\$ 1,403	2.4%
S5100 U3	Intellectual Disabilities/Developmental Disabilities	Day Services Adult - Low Support (Level 1 & 2)	Community	2,534,704	\$ 4.52	\$ 4.63	\$ 11,456,864	\$ 11,735,681	\$ 278,817	2.4%
S5100 U3 TF	Intellectual Disabilities/Developmental Disabilities	Day Services Adult - Medium Support (Level 3)	Community	3,116,702	\$ 5.26	\$ 5.38	\$ 16,393,851	\$ 16,767,855	\$ 374,004	2.3%
S5100 U3 TG	Intellectual Disabilities/Developmental Disabilities	Day Services Adult - High Support (Level 4 & 5)	Community	1,483,661	\$ 6.73	\$ 6.90	\$ 9,985,037	\$ 10,237,260	\$ 252,222	2.5%
T2015 U3	Intellectual Disabilities/Developmental Disabilities	Pre-Vocational - Low Support (Level 1 & 2)	Community	63,525	\$ 18.09	\$ 18.51	\$ 1,149,159	\$ 1,175,839	\$ 26,680	2.3%
T2015 U3 TF	Intellectual Disabilities/Developmental Disabilities	Pre-Vocational - Medium Support (Level 3 & 4)	Community	36,584	\$ 21.03	\$ 21.54	\$ 769,370	\$ 788,028	\$ 18,658	2.4%
T2015 U3 TG	Intellectual Disabilities/Developmental Disabilities	Pre-Vocational - High Support (Level 4 & 5)	Community	2,304	\$ 26.92	\$ 27.59	\$ 62,024	\$ 63,567	\$ 1,544	2.5%
T2047 U3	Intellectual Disabilities/Developmental Disabilities	Prevocational - Low Support - 15 min	Community	171,254	\$ 4.52	\$ 4.63	\$ 774,069	\$ 792,907	\$ 18,838	2.4%
T2047 U3 TF	Intellectual Disabilities/Developmental Disabilities	Prevocational - Medium Support - 15 min	Community	116,010	\$ 5.26	\$ 5.38	\$ 610,210	\$ 624,131	\$ 13,921	2.3%
T2047 U3 TG	Intellectual Disabilities/Developmental Disabilities	Prevocational - High Support - 15min	Community	8,341	\$ 6.73	\$ 6.90	\$ 56,135	\$ 57,553	\$ 1,418	2.5%
97537 U3	Intellectual Disabilities/Developmental Disabilities	Job Discovery	Community	-	\$ 15.10	\$ 15.55	\$ -	\$ -	\$ -	0.0%
H2023 U3	Intellectual Disabilities/Developmental Disabilities	Job Development	Community	23,247	\$ 11.01	\$ 11.34	\$ 255,954	\$ 263,626	\$ 7,672	3.0%
H2025 U3	Intellectual Disabilities/Developmental Disabilities	Supported Employment - Job Maintenance - 1 Person	Community	254,414	\$ 10.85	\$ 11.17	\$ 2,760,386	\$ 2,841,799	\$ 81,412	2.9%
H2025 U3 UN	Intellectual Disabilities/Developmental Disabilities	Supported Employment - Job Maintenance - 2 Person	Community	5,624	\$ 6.78	\$ 6.98	\$ 39,487	\$ 40,652	\$ 1,165	2.9%
H2025 U3 UP	Intellectual Disabilities/Developmental Disabilities	Supported Employment - Job Maintenance - 3 Person	Community	776	\$ 5.42	\$ 5.58	\$ 4,206	\$ 4,330	\$ 124	3.0%
H0043 U3	Intellectual Disabilities/Developmental Disabilities	Shared Supported Living - Low Support (Level 1 & 2)	Residential	34,333	\$ 152.85	\$ 156.12	\$ 5,247,799	\$ 5,360,068	\$ 112,269	2.1%
H0044 U3 TF	Intellectual Disabilities/Developmental Disabilities	Shared Supported Living - Medium Support (Level 3)	Residential	-	\$ 193.14	\$ 197.55	\$ -	\$ -	\$ -	0.0%
H0045 U3 TG	Intellectual Disabilities/Developmental Disabilities	Shared Supported Living - High Support (Level 4 & 5)	Residential	-	\$ 249.66	\$ 255.68	\$ -	\$ -	\$ -	0.0%

Note: Totals may not tie due to rounding

State of Mississippi Division of Medicaid SFY 2027 HCBS Payment Rate Analysis Fiscal Impact Analysis of Proposed Rates - by Service										
Procedure Code	Program	Service Category Detail	Service Type	Units for Fiscal Impact (CY 2023 Claims Data Units)	Proposed Rates		Estimated Payments for Proposed Rates		Estimated Fiscal Impact	
					SFY 2026	SFY 2027	SFY 2026	SFY 2027	Dollar Change	Percent Change
				A	B	C	D = A * B	E = A * C	F = E - D	G = E / D - 1
S5136 U3 UQ	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 4 beds or fewer, low support (Level 1 & 2)	Residential	84,024	\$ 231.87	\$ 238.02	\$ 19,482,645	\$ 19,999,392	\$ 516,748	2.7%
S5136 U3 UQ TF	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 4 beds or fewer, medium support (Level 3)	Residential	99,183	\$ 255.93	\$ 262.77	\$ 25,383,854	\$ 26,062,264	\$ 678,410	2.7%
S5136 U3 UQ TG	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 4 beds or fewer, high support (Level 4 & 5)	Residential	47,760	\$ 281.69	\$ 287.51	\$ 13,453,514	\$ 13,731,478	\$ 277,963	2.1%
S5136 U3 UR	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 5 or more beds, low support (Level 1 & 2)	Residential	18,181	\$ 222.68	\$ 228.70	\$ 4,048,545	\$ 4,157,995	\$ 109,450	2.7%
S5136 U3 UR TF	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 5 or more beds, medium support (Level 3)	Residential	22,592	\$ 236.43	\$ 242.84	\$ 5,341,427	\$ 5,488,241	\$ 144,815	2.7%
S5136 U3 UR TG	Intellectual Disabilities/Developmental Disabilities	Supervised Living - 5 or more beds, high support (Level 4 & 5)	Residential	2,741	\$ 250.18	\$ 256.98	\$ 685,743	\$ 704,382	\$ 18,639	2.7%
S5136 U3 TF	Intellectual Disabilities/Developmental Disabilities	Medical Supervised Living	Residential	5,412	\$ 472.98	\$ 486.22	\$ 2,559,768	\$ 2,631,423	\$ 71,655	2.8%
S5136 U3 TG	Intellectual Disabilities/Developmental Disabilities	Behavioral Supervised Living	Residential	10,240	\$ 939.49	\$ 965.84	\$ 9,620,378	\$ 9,890,202	\$ 269,824	2.8%
H0045 U3	Intellectual Disabilities/Developmental Disabilities	Crisis Support - ICF/ID	Residential	578	\$ 1,163.09	\$ 1,196.83	\$ 672,266	\$ 691,768	\$ 19,502	2.9%
T2022 U3	Intellectual Disabilities/Developmental Disabilities	Support Coordination	All Other	27,314	\$ 271.11	\$ 279.19	\$ 7,405,099	\$ 7,625,796	\$ 220,697	3.0%
T2034 U3	Intellectual Disabilities/Developmental Disabilities	Crisis Intervention - Daily	All Other	1	\$ 663.88	\$ 683.30	\$ 664	\$ 683	\$ 19	2.9%
H2011 U3	Intellectual Disabilities/Developmental Disabilities	Crisis Intervention - Intermittent	All Other	664	\$ 29.15	\$ 30.00	\$ 19,356	\$ 19,920	\$ 564	2.9%
H0002 U3	Intellectual Disabilities/Developmental Disabilities	Behavior Support Evaluation < 6 hours	All Other	42	\$ 526.37	\$ 542.11	\$ 22,108	\$ 22,769	\$ 661	3.0%
H0002 U3 TF	Intellectual Disabilities/Developmental Disabilities	Behavior Support Evaluation > 6 hours	All Other	18	\$ 982.01	\$ 1,011.10	\$ 17,676	\$ 18,200	\$ 524	3.0%
H2019 U3 HN	Intellectual Disabilities/Developmental Disabilities	Behavior Support Specialist	All Other	130,268	\$ 18.84	\$ 19.43	\$ 2,454,249	\$ 2,531,107	\$ 76,858	3.1%
H2019 U3 HO	Intellectual Disabilities/Developmental Disabilities	Behavior Support Consultant	All Other	29,960	\$ 27.80	\$ 28.66	\$ 832,900	\$ 858,666	\$ 25,766	3.1%
Total - Across All Programs (State and Federal Share)				109,551,787			\$ 808,044,730	\$ 830,096,670	\$ 22,051,939	2.7%
Total Across Programs - State Share Only (Assumes 76.9% SFY 2026 FMAP until SFY 2027 is available)							\$ 186,658,333	\$ 191,752,331	\$ 5,093,998	2.7%
Division of Medicaid (DOM) - AL, CSP, E&D							\$ 124,890,487	\$ 128,362,251	\$ 3,471,764	2.8%
Department of Rehabilitation Services (MDRS) - TBI/SCI, IL							\$ 17,794,124	\$ 18,309,901	\$ 515,777	2.9%
Department of Mental Health (DMH) - ID/DD							\$ 43,973,722	\$ 45,080,179	\$ 1,106,457	2.5%

Note: Totals may not tie due to rounding

Appendix 3a: Detailed Rate Build-up Example: Per Unit – Non-Facility-Based

Personal Care Attendant – Elderly and Disabled Waiver

Ref.	Description	Frontline Worker	Frontline Worker Supervisor	Total	Notes
A	Average minutes of direct time per unit	15.00			7 hours and 27 minutes of direct time per 8 hours
B	Average minutes of indirect time per unit	0.48			14 indirect minutes per 8 hours
C	Average minutes of transportation time per unit	0.63			19 transportation minutes per 8 hours spread over 24 units per day
D	Total minutes per unit	16.11			D = A + B + C
E	Staffing ratio	1.00			
F	Supervisor span of control		20.00		20 employees assumed to be managed by 1 supervisor
G	Supervisor time per unit		0.81		G = D / E / F
H	PTO/training time adjustment factor	8.7%	11.0%		Based on separate PTO build
I	Adjusted total minutes per unit	17.51	0.89		I = D / E * (1 + H) I = G * (1 + H)
J	Hourly wage	\$ 14.44	\$ 17.18		Based on separate wage build
K	Total wages expense per unit	\$ 4.21	\$ 0.26	\$ 4.47	K = J * I / 60
L	Total OT minutes per unit	0.43	0.02		Based on separate OT build
M	Total wages expense per unit w/ OT	\$ 4.37	\$ 0.26	\$ 4.63	M = (J * 1.5 / 60) * L + K
N	Employee related expense (ERE) percentage	18.4%	20.2%		Based on separate ERE build
O	Total ERE expense per unit	\$ 0.81	\$ 0.05	\$ 0.86	O = M * N
P	Estimated miles driven per unit			0.40	Based on separate miles build spread over 24 units per day average speed of 38.7 MPH
Q	Federal reimbursement rate			\$ 0.70	
R	Transportation fleet costs per unit			\$ 0.28	R = P * Q
S	Administration & program support			10.0%	Portion of total rate
T	Administration expenses			\$0.64	T = S * (M + O + R) / (1 - S)
U	Service add-on expenses			\$ 0.00	No add-on expenses
V	Total rate			\$ 6.42	V = M + O + R + T + U
W	Rate adjusted for multiple people			\$ 6.42	Single Person Rate
X	15 minute Rate			\$6.42	X = M + O + R + T

Ref.	Summary of Rate Model Components	Total	Notes
Y	Direct Service Employee Salaries & Wages	\$ 4.32	
Z	Indirect Service Employee Salaries & Wages	\$ 0.14	
AA	Transportation Service Employee Salaries & Wages	\$ 0.18	
AB	Employee Related Expenses	\$ 0.86	
AC	Transportation & Fleet Vehicle Expenses	\$ 0.28	
AD	Administration, Program Support & Overhead	\$ 0.64	
AE	Total Rate	\$6.42	

Note: Totals may not tie due to rounding

Appendix 3b: Detailed Rate Build-up Example: Per Unit – Facility-Based

Adult Day Services – ID/DD and CSP, Medium Support

Ref.	Description	Frontline Worker	Frontline Worker Supervisor	Licensed Practical Nurse	Registered Nurse	Total	Notes
A	Hourly wage	\$ 14.44	\$ 17.18	\$ 26.45	\$ 38.02		Based on separate wage build
B	Number of employees	7.44	1.00	0.67	0.08		Based on separate staffing assumption build
C	Average hours of operation					9.00	Based on assumptions
D	Total wages expense per day	\$ 967.72	\$ 154.63	\$ 158.69	\$ 28.51	\$ 1,309.55	D = A * B * C
E	Holidays worked	7	6	2	2		Based on separate worked holiday and OT build
F	Percent of non-holiday hours paid at time and a half	10.0%	10.0%	10.0%	10.0%		Based on separate worked holiday and OT build
G	Percent of total hours paid at time and a half	12.4%	12.1%	10.7%	10.7%		$G = ((2080 - (E * 8)) * F + (E * 8)) / 2080$
H	Total direct care wage adjusted for overtime and holidays per day	\$ 1,027.83	\$ 163.96	\$ 167.17	\$ 30.04	\$ 1,389.00	$H = D * (1 - G) + D * 1.5 * G$
I	Employee related expense (ERE) percentage	18.4%	20.2%	16.7%	14.7%		Based on separate ERE build
J	Total ERE expense per day	\$ 189.58	\$ 33.20	\$ 27.95	\$ 4.42	\$ 255.15	J = H * I
K	Single vehicle cost per day					\$ 73.51	Based on van build-up estimates
L	Vehicles per facility					4.00	Average number of vehicles per facility
M	Transportation fleet costs per day					\$ 294.03	M = K * L
N	Administration & program support					25.0%	Portion of daily costs
O	Daily administrative expenses					\$ 646.06	$O = N * (H + J + M) / (1 - N)$
P	Daily costs					\$ 2,584.24	P = H + J + M + O
Q	Number of clients per team					20	Based on assumptions
R	Average units per day per beneficiary					24.00	Based on assumptions
S	Total rate					\$5.38	S = P / Q / R
T	Rate adjusted for multiple people					\$5.38	Single Person Rate
U	15 minute Rate					\$5.38	U = T

Ref.	Summary of Rate Model Components						Notes
V	Direct Service Employee Salaries & Wages					\$ 2.89	
W	Indirect Service Employee Salaries & Wages					\$ 0.00	
X	Transportation Service Employee Salaries & Wages					\$ 0.00	
Y	Employee Related Expenses					\$ 0.53	
Z	Transportation & Fleet Vehicle Expenses					\$ 0.61	
AA	Administration, Program Support & Overhead					\$ 1.35	
AB	Total Rate					\$5.38	

Note: Totals may not tie due to rounding

Appendix 3c: Detailed Rate Build-up Example: Per Diem – Facility-Based Residential Services

Assisted Living Services

Ref	Description	Frontline Worker	Frontline Worker Supervisor	Activities Coordinator	Licensed Practical Nurse	Registered Nurse	Total	Notes
A	First shift workers	3.90	1.00	1.00	-	1.00		
B	Second shift workers	3.40	-	-	-	-		
C	Third shift workers	1.70	-	-	-	-		
D	Weekend first shift workers	3.90	1.00	1.00	1.00	-		
E	Weekend second shift workers	3.40	-	-	-	-		
F	Weekend third shift workers	1.70	-	-	-	-		
G	Total weekly hours	504.00	56.00	56.00	16.00	40.00		$G = \{[(A + B + C) * 5] + [(D + E + F) * 2]\} * 8$
H	Number of individuals served						34	The assumed number of clients in the home
I	PTO/training time adjustment factor	8.7%	11.0%	11.0%	11.0%	11.0%		Based on separate PTO build
J	Adjusted total hours of time per week	547.71	62.16	62.16	17.76	44.40		$J = G * (1 + I)$
K	Hourly wage	\$ 14.44	\$ 17.18	\$ 18.26	\$ 26.45	\$ 38.02		Based on separate wage build
L	Total wages expense per week	\$ 7,910.92	\$ 1,067.88	\$ 1,135.12	\$ 469.68	\$ 1,687.90		$L = J * K$
M	Holidays worked	7.0	6.0	2.0	2.0	2.0		Based on separate worked holiday and OT build
N	Percent of non-holiday hours paid at time and a half	10.0%	10.0%	10.0%	10.0%	10.0%		Based on separate worked holiday and OT build
O	Percent of total hours paid at time and a half	12.4%	12.1%	10.7%	10.7%	10.7%		$O = ((2080 - (M * 8)) * N + (M * 8)) / 2080$
P	Total direct care wage adjusted for overtime and holidays per week	\$ 8,402.31	\$ 1,132.36	\$ 1,195.81	\$ 494.79	\$ 1,778.14	\$ 13,003.41	$P = L * (1 - O) + L * O * 1.5$
Q	Employee related expense (ERE) percentage	18.4%	20.2%	19.7%	16.7%	14.7%		Based on separate ERE build
R	Total ERE expense per week	\$ 1,549.78	\$ 229.29	\$ 234.99	\$ 82.72	\$ 261.84	\$ 2,358.63	$R = P * Q$
S	Single vehicle cost per week						\$ 243.02	Based on van build-up estimates
T	Vehicles per facility						4.00	Average number of vehicles per facility
U	Total vehicle costs per week						\$ 972.06	$U = S * T$
V	Subtotal before administration & program support						\$ 16,334.09	$V = (P + R + U)$
W	Administration & program support						15.0%	Based on assumptions
X	Administration & program support cost per week						\$ 2,882.49	$X = (V * W) / (1 - W)$
Y	Total cost per week						\$ 19,216.58	$Y = V + X$
Z	Caseload efficiency						95.0%	Based on assumptions
AA	Units per week						7.00	
AB	Per Diem Rate						\$84.99	$W = Y / Z / AA / H$

Ref.	Summary of Rate Model Components						Notes
AC	Direct service employee salaries & wages					\$ 54.64	
AD	Indirect Service Employee Salaries & Wages					\$ 0.00	
AE	Transportation Service Employee Salaries & Wages					\$ 0.00	
AF	Employee Related Expenses					\$ 9.91	
AG	Transportation & fleet vehicle expenses					\$ 4.08	
AH	Administration, Program Support & Overhead					\$ 16.36	
AI	Total Rate					\$84.99	

Note: Totals may not tie due to rounding

Appendix 3d: Detailed Rate Build-up Example: Per Month

Support Coordination – ID/DD

Ref.	Description	Case Manager / Support Coordinator	Total	Notes
A	Hourly wage	\$ 30.05		Based on separate wage build
B	Number of employees	1.00		Based on service requirements
C	PTO/training time adjustment factor	12.3%		Based on separate PTO build
D	Total wages expense per month	\$ 5,851.16	\$ 5,851.16	$D = A * B * 2,080 / 12$
E	Holidays worked	2.00		Based on separate worked holiday and OT build
F	Percent of non-holiday hours paid at time and a half	10.0%		Based on separate worked holiday and OT build
G	Percent of total hours paid at time and a half	10.7%		$G = ((2080 - (E * 8)) * F + (E * 8)) / 2080$
H	Total direct care wage adjusted for overtime and holidays per month	\$ 6,163.97	\$ 6,163.97	$H = D * (1 - G) + D * 1.5 * G$
I	Employee related expense (ERE) percentage	15.9%		Based on separate ERE build
J	Total ERE expense per month	\$ 982.11	\$ 982.11	$J = H * I$
K	Estimated miles driven per month		640.00	Based on separate miles per unit build
L	Federal reimbursement rate		\$ 0.70	
M	Transportation fleet costs per month		\$ 448.00	$M = K * L$
N	Administration & program support		15.0%	Portion of monthly costs
O	Monthly administrative expenses		\$ 1,340.13	$O = N * (H + J + M) / (1 - N)$
P	Monthly costs		\$ 8,934.22	$P = H + J + M + O$
Q	Number of clients per team		32	
R	Average units per month per beneficiary		1	
S	Monthly Rate		\$279.19	$S = P / Q / R$

Ref.	Summary of Rate Model Components	Total	Notes
T	Direct Service Employee Salaries & Wages	\$ 158.56	
U	Indirect Service Employee Salaries & Wages	\$ 0.00	
V	Transportation Service Employee Salaries & Wages	\$ 34.07	
W	Employee Related Expenses	\$ 30.69	
X	Transportation & Fleet Vehicle Expenses	\$ 14.00	
Y	Administration, Program Support & Overhead	\$ 41.87	
Z	Total Rate	\$279.19	

Note: Totals may not tie due to rounding

Appendix 3e: Detailed Rate Build-up Example: Per Meal

Home Delivered Meals – E&D

Ref.	Description	Total	Notes
A	Meal Cost	\$4.49	Trio Meal Cost Per Meal Effective 10/1/2024
B	Delivery Charge	\$1.64	Trio Meal Delivery Cost Per Meal Effective 10/1/2024
C	Subtotal before administration & program support	\$6.13	C = A + B
D	Administration & program support	5.0%	Portion of total rate
E	Administration & program support expenses	\$0.32	E = D * C / (1 - D)
F	Per Meal Rate	\$6.45	F = C + E

Ref.	Summary of Rate Model Components	Total	Notes
G	Direct Service Employee Salaries & Wages	\$ 4.49	
H	Indirect Service Employee Salaries & Wages	\$ 0.00	
I	Transportation Service Employee Salaries & Wages	\$ 0.00	
J	Employee Related Expenses	\$ 0.00	
K	Transportation & Fleet Vehicle Expenses	\$ 1.64	
L	Administration, Program Support & Overhead	\$ 0.32	
M	Total Rate	\$6.45	

Note: Totals may not tie due to rounding

Appendix 4: Staff Types by Service

In-home and Community Service Staff Types									
Service Type	Service	Program	Frontline Worker	Frontline Worker Supervisor	Activities Coordinator	Licensed Practical Nurse	Registered Nurse	Job Coach	Job Discovery Staff
In-Home	Personal Care	IL, TBVSCI	X						
In-Home	Personal Care	E&D	X	X					
In-Home	Home and Community Supports	ID/DD	X	X					
In-Home	In Home Respite	TBVSCI	X						
In-Home	In Home Respite	E&D, CSP, ID/DD	X	X					
In-Home	In Home Nursing Respite	TBVSCI, ID/DD				X	X		
In-Home	Private Duty Nursing	E&D				X	X		
In-Home	Supported Living	CSP, ID/DD	X	X		X	X		
Community	Adult Day Care	E&D	X	X	X	X	X		
Community	Adult Day Services	CSP, ID/DD	X	X		X	X		
Community	Prevocational Services	CSP, ID/DD	X	X		X	X		
Community	Community Respite	ID/DD	X	X		X	X		
Community	Job Development	CSP, ID/DD	X	X				X	X
Community	Supported Employment/Job Maintenance	CSP, ID/DD	X	X				X	X
Community	Job Discovery	ID/DD	X	X					X

Residential Service Staff Types												
Service Type	Service	Program	Frontline Worker	Frontline Worker Supervisor	Activities Coordinator	Licensed Practical Nurse	Registered Nurse	Therapist (OT/PT/ Speech)	Behavioral Support Specialist	Behavior Support Consultant and Evaluation	Physician	Psychiatrist
Residential	Assisted Living Services	AL	X	X	X	X	X					
Residential	TBI Residential	AL	X	X		X	X	X				
Residential	Institutional Respite	E&D, TBVSCI	X	X		X	X					
Residential	Shared Supported Living	ID/DD	X	X		X	X					
Residential	Supervised Living	ID/DD	X	X		X	X					
Residential	Medical Supervised Living	ID/DD	X*	X*		X	X					
Residential	Behavioral Supervised Living	ID/DD	X*	X*		X	X		X	X		
Residential	Crisis Support	ID/DD	X*			X	X		X	X	X	X

All Other Service Staff Types										
Service Type	Service	Program	Frontline Worker	Behavioral Support Specialist	Behavior Support Consultant and Evaluation	E&D Case Manager	Case Manager / Support Coordinator	Community Navigator	Registered Nurse	Pharmacist
All Other	Crisis Intervention	ID/DD	X	X	X					
All Other	Behavioral Support Specialist	ID/DD		X						
All Other	Behavioral Support Evaluation and Consultant	ID/DD			X					
All Other	Case Management	E&D				X				
All Other	Targeted Case Management / Support Coordination	CSP, ID/DD					X			
All Other	Community Transition Services	E&D						X	X	
All Other	Medication Management	E&D								X
All Other	Home Delivered Meals	E&D								

Appendix 5: BLS Occupation Code Description

BLS Occupation	BLS SOC Code	BLS 50th Percentile (Mississippi)	Description
Home Health and Personal Care Aides	31-1120	\$10.97	Home health and personal care aides monitor the condition of people with disabilities or chronic illnesses and help them with daily living activities.
Nursing Assistants	31-1131	\$14.09	Provide or assist with basic care or support under the direction of onsite licensed nursing staff. Perform duties such as monitoring of health status, feeding, bathing, dressing, grooming, toileting, or ambulation of patients in a health or nursing facility. May include medication administration and other health-related tasks. Includes nursing care attendants, nursing aides, and nursing attendants. Excludes "Home Health Aides" (31-1121), "Personal Care Aides" (31-1122), "Orderlies" (31-1132), and "Psychiatric Aides" (31-1133).
Social and Human Service Assistants	21-1093	\$14.44	Assist other social and human service providers in providing client services in a wide variety of fields, such as psychology, rehabilitation, or social work, including support for families. May assist clients in identifying and obtaining available benefits and social and community services. May assist social workers with developing, organizing, and conducting programs to prevent and resolve problems relevant to substance abuse, human relationships, rehabilitation, or dependent care. Excludes "Rehabilitation Counselors" (21-1015), "Psychiatric Technicians" (29-2053), "Personal Care Aides" (31-1122), and "Eligibility Interviewers, Government Programs" (43-4061).
Recreation Workers	39-9032	\$12.80	Conduct recreation activities with groups in public, private, or volunteer agencies or recreation facilities. Organize and promote activities, such as arts and crafts, sports, games, music, dramatics, social recreation, camping, and hobbies, taking into account the needs and interests of individual members.
Rehabilitation Counselors	21-1015	\$20.01	Counsel individuals to maximize the independence and employability of persons coping with personal, social, and vocational difficulties that result from birth defects, illness, disease, accidents, aging, or the stress of daily life. Coordinate activities for residents of care and treatment facilities. Assess client needs and design and implement rehabilitation programs that may include personal and vocational counseling, training, and job placement. Excludes "Occupational Therapists" (29-1122).
Substance Abuse, Behavioral Disorder, and Mental Health Counselors	21-1018	\$20.20	This occupation includes the 2018 SOC occupations 21-1011 Substance Abuse and Behavioral Disorder Counselors and 21-1014 Mental Health Counselors.
Healthcare Social Workers	21-1022	\$25.54	Provide individuals, families, and groups with the psychosocial support needed to cope with chronic, acute, or terminal illnesses. Services include advising family caregivers. Provide patients with information and counseling, and make referrals for other services. May also provide case and care management or interventions designed to promote health, prevent disease, and address barriers to access to healthcare.
Psychologists, All Other	19-3039	\$41.19	All psychologists not listed separately.
Licensed Practical and Licensed Vocational Nurses	29-2061	\$23.20	Care for ill, injured, or convalescing patients or persons with disabilities in hospitals, nursing homes, clinics, private homes, group homes, and similar institutions. May work under the supervision of a registered nurse. Licensing required.
Registered Nurses	29-1141	\$33.35	Assess patient health problems and needs, develop and implement nursing care plans, and maintain medical records. Administer nursing care to ill, injured, convalescent, or disabled patients. May advise patients on health maintenance and disease prevention or provide case management. Licensing or registration required. Includes Clinical Nurse Specialists. Excludes "Nurse Anesthetists" (29-1151), "Nurse Midwives" (29-1161), and "Nurse Practitioners" (29-1171).
Pharmacists	29-1051	\$62.69	Dispense drugs prescribed by physicians and other health practitioners and provide information to patients about medications and their use. May advise physicians and other health practitioners on the selection, dosage, interactions, and side effects of medications.
Family Medicine Physicians	29-1215	\$77.62 at the 25th Percentile	Diagnose, treat, and provide preventive care to individuals and families across the lifespan. May refer patients to specialists when needed for further diagnosis or treatment. Excludes "General Internal Medicine Physicians" (29-1216) and "Pediatricians, General" (29-1221).
Psychiatrists	29-1223	\$96.20	Diagnose, treat, and help prevent mental disorders. Excludes "Clinical and Counseling Psychologists" (19-3033) and "School Psychologists" (19-3034).
Physical Therapists	29-1123	\$46.36	Physical therapists help injured or ill people improve movement and manage pain.
Occupational Therapists	29-1122	\$45.67	Occupational therapists evaluate and treat people who have injuries, illnesses, or disabilities to help them with vocational, daily living, and other skills that promote independence.
Speech-Language Pathologists	29-1127	\$35.55	Speech-language pathologists assess and treat people who have communication disorders.

Appendix 6: SFY 2027 BLS Wages by Staff Type

Staff Types and Corresponding BLS SOCs	May 2023 BLS Hourly Wage Data			BLS Wage Data Trended to SFY 2026		BLS Wage Data Trended to SFY 2027	
	Blend %	Percentile Selected	Hourly Wage	Annualized Trend Assumption (May 2023 to SFY 2026)	SFY 2026 Trended Wages	Annualized Trend Assumption (SFY 2026 to SFY 2027)	SFY 2027 Trended Wages
Frontline Worker -- Includes Personal Care Attendant / Direct Support Professional (DSP) / Direct Care Worker / Resident Assistant / Driver	100%	50th	\$12.67	4.0%	\$14.02	3.0%	\$14.44
Home Health and Personal Care Aides	50%	50th	\$10.97	4.0%	\$12.14	3.0%	\$12.51
Social and Human Service Assistants	40%	50th	\$14.44	4.0%	\$15.98	3.0%	\$16.46
Nursing Assistants	10%	50th	\$14.09	4.0%	\$15.59	3.0%	\$16.06
Frontline Worker - ID/DD Enhanced (for medical and behavioral supervised living and crisis support services only)	100%	75th	\$15.07	4.0%	\$16.68	3.0%	\$17.18
Home Health and Personal Care Aides	50%	75th	\$12.41	4.0%	\$13.74	3.0%	\$14.15
Social and Human Service Assistants	40%	75th	\$18.12	4.0%	\$20.06	3.0%	\$20.66
Nursing Assistants	10%	75th	\$16.18	4.0%	\$17.91	3.0%	\$18.44
Frontline Worker Supervisor	100%	75th	\$15.07	4.0%	\$16.68	3.0%	\$17.18
Home Health and Personal Care Aides	50%	75th	\$12.41	4.0%	\$13.74	3.0%	\$14.15
Social and Human Service Assistants	40%	75th	\$18.12	4.0%	\$20.06	3.0%	\$20.66
Nursing Assistants	10%	75th	\$16.18	4.0%	\$17.91	3.0%	\$18.44
Activities Coordinator	100%	75th	\$16.02	4.0%	\$17.73	3.0%	\$18.26
Recreation Workers	100%	75th	\$16.02	4.0%	\$17.73	3.0%	\$18.26
Job Coach	100%	Midpoint 25th & 50th	\$17.65	4.0%	\$19.53	3.0%	\$20.11
Rehabilitation Counselors	100%	Midpoint 25th & 50th	\$17.65	4.0%	\$19.53	3.0%	\$20.11
Job Discovery Staff	100%	50th	\$20.01	4.0%	\$22.15	3.0%	\$22.81
Rehabilitation Counselors	100%	50th	\$20.01	4.0%	\$22.15	3.0%	\$22.81
E&D Case Manager	100%	50th	\$29.45	4.0%	\$32.59	3.0%	\$33.57
Healthcare Social Workers	50%	50th	\$25.54	4.0%	\$28.27	3.0%	\$29.12
Registered Nurses	50%	50th	\$33.35	4.0%	\$36.91	3.0%	\$38.02
Community Navigator - Community Transition Service E&D	100%	50th	\$22.78	4.0%	\$25.21	3.0%	\$25.96
Healthcare Social Workers	50%	50th	\$25.54	4.0%	\$28.27	3.0%	\$29.12
Rehabilitation Counselors	50%	50th	\$20.01	4.0%	\$22.15	3.0%	\$22.81
Support Coordination (ID/DD)/Targeted Case Management (CSP)	100%	75th	\$26.36	4.0%	\$29.18	3.0%	\$30.05
Rehabilitation Counselors	33%	75th	\$24.64	4.0%	\$27.27	3.0%	\$28.09
Healthcare Social Workers	33%	75th	\$30.00	4.0%	\$33.20	3.0%	\$34.20
Substance Abuse, Behavioral Disorder, and Mental Health Counselors	33%	75th	\$24.44	4.0%	\$27.05	3.0%	\$27.86

Staff Types and Corresponding BLS SOCs	May 2023 BLS Hourly Wage Data			BLS Wage Data Trended to SFY 2026		BLS Wage Data Trended to SFY 2027	
	Blend %	Percentile Selected	Hourly Wage	Annualized Trend Assumption (May 2023 to SFY 2026)	SFY 2026 Trended Wages	Annualized Trend Assumption (SFY 2026 to SFY 2027)	SFY 2027 Trended Wages
Behavior Support Specialist	100%	50th	\$26.50	4.0%	\$29.33	3.0%	\$30.21
Psychologists, All Other	30%	50th	\$41.19	4.0%	\$45.59	3.0%	\$46.96
Substance Abuse, Behavioral Disorder, and Mental Health Counselors	70%	50th	\$20.20	4.0%	\$22.36	3.0%	\$23.03
Behavior Support Consultant and Evaluation	100%	50th	\$41.19	4.0%	\$45.59	3.0%	\$46.96
Psychologists, All Other	100%	50th	\$41.19	4.0%	\$45.59	3.0%	\$46.96
Licensed Practical Nurse	100%	50th	\$23.20	4.0%	\$25.68	3.0%	\$26.45
Licensed Practical and Licensed Vocational Nurses	100%	50th	\$23.20	4.0%	\$25.68	3.0%	\$26.45
Registered Nurse	100%	50th	\$33.35	4.0%	\$36.91	3.0%	\$38.02
Registered Nurses	100%	50th	\$33.35	4.0%	\$36.91	3.0%	\$38.02
Pharmacist - Medication Management (MM)	100%	50th	\$62.69	4.0%	\$69.39	3.0%	\$71.47
Pharmacists	100%	50th	\$62.69	4.0%	\$69.39	3.0%	\$71.47
Physician	100%	50th	\$115.00	4.0%	\$127.28	3.0%	\$131.10
Family Medicine Physicians	100%	50th	\$115.00	4.0%	\$127.28	3.0%	\$131.10
Psychiatrist	100%	50th	\$96.20	4.0%	\$106.47	3.0%	\$109.67
Psychiatrists	100%	50th	\$96.20	4.0%	\$106.47	3.0%	\$109.67
Therapist (OT/PT/Speech)	100%	50th	\$42.53	4.0%	\$47.07	3.0%	\$48.48
Physical Therapists	33%	50th	\$46.36	4.0%	\$51.31	3.0%	\$52.85
Occupational Therapists	33%	50th	\$45.67	4.0%	\$50.55	3.0%	\$52.06
Speech-Language Pathologists	33%	50th	\$35.55	4.0%	\$39.35	3.0%	\$40.53

Appendix 7a: AL Program and Institutional Respite Service Staffing

Exhibit 1: Assisted Living Service			Number of Residents:		34
Staff Type	# Res Per DCW	Weekly Hours	Weekday FTEs (40 hrs)	Weekend FTEs (16 hrs)	Hrs Per Res Per Day
Direct Care Workers					
1st shift	10	190			
1st shift - additional driving hours		28	3.9	3.9	
2nd shift	10	190	3.4	3.4	
3rd shift - overnight hours	20	95	1.7	1.7	
Total		504	9.0	9.0	2.1
Other Staff					
Frontline Supervisor / Lead DCW		56	1.0	1.0	0.2
LPN		16	0.0	1.0	0.1
RN		40	1.0	0.0	0.2
Activities Coordinator		56	1.0	1.0	0.2
All Staff Totals		672	12.0	12.0	2.8

Exhibit 2: TBI Residential Service			Number of Residents:		10
Staff Type	# Res Per DCW	Weekly Hours	Weekday FTEs (40 hrs)	Weekend FTEs (16 hrs)	Hrs Per Res Per Day
Other Staff					
1st shift	2	280	5.0	5.0	
2nd shift	2	280	5.0	5.0	
3rd shift - overnight hours	2	280	5.0	5.0	
Total		840	15.0	15.0	12.0
Other Staff					
Frontline Supervisor / Lead DCW		72	1.3	1.3	1.0
LPN		112	2.0	2.0	1.6
RN		14	0.3	0.3	0.2
Therapist (OT/PT/Speech)		80	2.0	0	1.1
All Staff Totals		1118	20.5	18.5	16.0

Note: Totals may not tie due to rounding

Key Assumptions:

- Based on Mississippi Code for Assisted Living Requirements (Mississippi Code §43-11-13), Minimum Standards*, and adjusted to reflect provider workgroup feedback related to challenges sufficiently staffing each shift.
- Institutional respite services staffing is consistent with the TBI residential service but excludes therapist staffing and reflects FTEs per resident
- Each shift represents an 8-hour span of time.
- Daily FTEs assume staff to be working the full 8-hour shift.
- Direct care worker assumptions:
 - AL service assumption includes additional hours during 1st shift for resident transportation needs and reflects staffing ratios consistent with prior rate modeling.
 - TBI residential staffing ratio were based on workgroup member feedback that they would not exceed a 1:3 DCW to resident ratio and their actual ratio is closer to 1:2.
- Nursing assumptions
 - The AL services requires at least a licensed nurse on the premises 8 hours/day. Rate modeling assumed 16 hours of LPN based on workgroup feedback that LPNs may be only nursing staff on weekends.
 - The TBI residential LPN hours are based on workgroup member feedback that one LPN is in the building for 16 hours/day (based on a census of 10 individuals). RN hours assume 1 RN hour for every 8 LPN hours.

Appendix 7b: ID/DD Shared Supported Living Staffing

ID/DD Shared Supported Living							
Staff Type	Weekly Staffed Hours	Low Support		Medium Support		High Support	
		# Res Per DCW	Weekly Hours per Res	# Res Per DCW	Weekly Hours per Res	# Res Per DCW	Weekly Hours per Res
Direct Care Workers							
1st shift	13	6	2.2	4.5	2.9	3	4.3
2nd shift	40	6	6.7	4.5	8.9	3	13.3
3rd shift (overnight)	40	10	4.0	10	4.0	10	4.0
Weekend 1st shift	16	6	2.7	4.5	3.6	3	5.3
Weekend 2nd shift	16	6	2.7	4.5	3.6	3	5.3
Weekend 3rd shift (overnight)	16	10	1.6	10	1.6	10	1.6
Additional DCW hours			7.0		14.0		21.0
Direct Care Worker Total			26.8	38.5		54.9	
Other Staff							
Frontline Supervisor / Lead DCW	40	20	2.0	20	2.0	20	2.0
LPN	40	20	2.0	20	2.0	20	2.0
RN (1 RN to 8 LPN Hours)	5		0.3		0.3		0.3
Total Weekly Staffed Hours Per Resident			31.0		42.7		59.2

Key Assumptions:

- Based on DMH ICAP score staffing requirements, provider workgroup feedback, and prior rate development assumptions.
- DCW staffing is the only staffing that varies by support level, with daytime support levels in line with ICAP score staffing requirements.
 - Overnight staffing reflects a 1:10 ratio based on workgroup feedback that not as many DCW are needed overnight.
 - 27 weekly hours were removed from the 1st shift reflecting time residents are anticipated to be out of the home without shared supportive living staff (e.g., attending day / employment services or working).
 - Additional DCW hours in 7-hour increments were included to account for variable need for additional 1:1 support and are in line with prior rate development assumptions.
- Supervision and LPN assumptions remained consistent with prior rate development, and RN staffing was newly included based on provider workgroup feedback.

Note: Totals may not tie due to rounding

Appendix 7c: ID/DD Supervised Living and Crisis Support Staffing

ID/DD Supervised Living and Crisis Support Service Staffing									
Total Weekly Staffed Hours	Supervised Living - Four Beds or Fewer			Supervised Living - Five Beds or More			Medical Supervised Living	Behavioral Supervised Living	Crisis Support
	Low	Medium	High	Low	Medium	High			
Direct Care Worker	164.0	185.0	206.0	275.0	295.0	315.0	488.0	336.0	336.0
Direct Care Worker Supervisor	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	0.0
LPN	6.0	6.0	6.0	10.0	10.0	10.0	40.0	4.0	4.0
RN	0.8	0.8	0.8	1.3	1.3	1.3	5.0	0.5	0.5
Behavioral Support Specialist	0.0	0.0	0.0	0.0	0.0	0.0	0.0	56.0	112.0
Behavioral Support Specialist Supervisor	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.6	11.2
Psychiatrist	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Physician	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
All Staff Total Weekly Hours Per Facility	180.8	201.8	222.8	296.3	316.3	336.3	543.0	412.1	469.7
Residents Per Facility	3	3	3	5	5	5	5	2	2
Direct Care Worker - Hours Per Resident	54.7	61.7	68.7	55.0	59.0	63.0	97.6	168.0	168.0
All Staff - Hours Per Resident	60.3	67.3	74.3	59.3	63.3	67.3	108.6	206.1	234.9

Key Assumptions:

- Staffing assumption are based on DMH ICAP score staffing requirements, provider workgroup feedback, and prior rate development assumptions.
- Direct care worker assumptions:
 - Supervised living 4 bed or fewer and 5 bed or more services only reflect a weekly hour reduction for direct care worker time under the assumption that residents are out of the home without a need for direct care worker staff for 25 weekly hours per facility (e.g., attending day / employment services or working).
 - Additional DCW hours in 7-hour increments were included to account for variable need for additional 1:1 support and are in line with prior rate development assumptions.
 - Direct care worker supervisors are assumed to oversee 4 direct care workers at a time, per workgroup feedback.
 - Behavioral supervised living and crisis support staff direct care worker and supervisor wages were increased by around \$2 to reflect the more experienced staff needed to provide these service.
- Nursing assumptions:
 - LPNs were assumed to have a 1 LPN per 20 residents staffing, in line with prior rate modeling, with medical supervised living having a 1 LPN per 5 residents' assumption.
 - Per provider workgroup feedback, RN staffing has been included in rate development assumptions and an assumption of 1 hour RN to 8 LPN hours was selected.

Note: Totals may not tie due to rounding

Appendix 7d: E&D Adult Daycare Staffing

Adult Daycare (E&D) Service Staffing									
Staff Type	Adult Daycare (current level)			Low Support			High Support		
	# Members Per DCW	Hours Per Day	Daily Staff	# Members Per DCW	Hours Per Day	Daily Staff	# Members Per DCW	Hours Per Day	Daily Staff
DCW	5	45.0	5.0	6	36.0	4.0	4	58.5	6.5
Frontline Supervisor / Lead DCW		9.0	1.0		9.0	1.0		9.0	1.0
DCW - Transportation hours to/from		12.0	1.3		12.0	1.3		12.0	1.3
Activities Coordinator		9.0	1.0		9.0	1.0		9.0	1.0
LPN		2.4	0.3		1.6	0.2		3.2	0.4
RN		0.3	0.0		0.2	0.0		0.4	0.0
Total Staffed Hours Per Day		77.7	8.6		67.8	7.5		92.1	10.2

Number of clients in day center	30
Hours per day	9.0

Key Assumptions:

- Based on Mississippi administrative code, provider workgroup feedback, E&D adult day survey responses, and prior rate development assumptions.
- Staffing assumptions vary for low and high support services with increased frontline worker and nurse time for high support. High support is defined as a program with a high percent of severely impaired people.
 - Per the Mississippi administrative code, 8 hours of nursing per week is required and is included with the LPN staff type for low support. This time is assumed to be double for high support compared to low support.
- Per provider workgroup feedback, RN staffing has been included in rate development assumptions and an assumption of 1 hour RN to 8 LPN hours was selected.

Note: Totals may not tie due to rounding

Appendix 7e: ID/DD and CSP Day Services Staffing

CSP & ID/DD Adult Day Service Staffing									
Staff Type	Low Support			Medium Support			High Support		
	# Members	Hours Per Day	Daily Staff	# Members	Hours per Day	Daily Staff	# Members	Hours Per Day	Daily Staff
DCW	4	36.0	4.0	3	51.0	5.7	2	81.0	9.0
Frontline Supervisor / Lead DCW		9.0	1.0		9.0	1.0		9.0	1.0
DCW - Transportation hours to/from		16.0	1.8		16.0	1.8		16.0	1.8
LPN	30	6.0	0.7	30	6.0	0.7	30	6.0	0.7
RN		0.8	0.1		0.8	0.1		0.8	0.1
Total Staffed Hours Per Day		67.8	7.5		82.8	9.2		112.8	12.5

Number of clients in day center	20
Hours per day	9.0

Key Assumptions:

- Based on DMH operational standards, provider workgroup feedback, and prior rate development assumptions.
- Per DOM feedback assumed and LPN staffing ratio of 1 LPN to 30 members.
- Per provider workgroup feedback, RN staffing has been included in rate development assumptions and an assumption of 1 hour RN to 8 LPN hours was selected.

Note: Totals may not tie due to rounding

Appendix 8: Indirect Time Assumptions

Service Type	Service	Program	Indirect Time Hours Assumed (Per 8-Hour Day)	Indirect % of Direct Care Time
In-Home	Personal Care and Respite	IL, TBI/SCI	0.25	3%
In-Home	In Home Nursing	TBI/SCI	1.00	14%
In-Home	Personal Care and Respite	E&D	0.25	3%
In-Home	Private Duty Nursing	E&D	1.25	19%
In-Home	Personal Care, Respite, Nursing Respite	CSP, ID/DD	1.25	19%
In-Home	Supported Living	CSP, ID/DD	0.73	9%
Community	Job Discovery	ID/DD	3.00	60%
Community	Job Development	CSP, ID/DD	1.50	23%
Community	Supported Employment/Job Maintenance	CSP, ID/DD	1.25	19%
All Other	All Other - Crisis Intervention	ID/DD	3.00	60%
All Other	All Other - Behavioral Evaluation	ID/DD	2.25	39%
All Other	All Other - Behavioral Support	ID/DD	1.25	19%
All Other	All Other - Medication Management	E&D	3.25	68%

Note: Indirect time as a percent of direct care time is calculated as indirect time / (direct time – indirect time)

Appendix 9: Travel Time & Mileage Assumptions

Rate Modeling Travel Time and Mileage Assumptions						
Service Type	Service	Program	Reporting Unit	Travel Time		Travel Assumption Basis
				Per Unit (Minutes)	Miles Per Unit	
Services with only mileage assumptions						
In-Home	Home and Community Supports	ID/DD	15 minute	-	0.65	3 hours travel per client per 7-day week (or 26 min daily travel per client) were converted to a mileage assumption
In-Home	In Home Respite	CSP, ID/DD	15 minute	-	0.65	3 hours travel per client per 7-day week (or 26 min daily travel per client) were converted to a mileage assumption
In-Home	In Home Nursing Respite	ID/DD	15 minute	-	0.55	3.5 hours travel per client per 7-day week (or 30 min daily travel per client) were converted to a mileage assumption
In-Home	Supported Living	CSP, ID/DD	15 minute	-	1.62	125 mileage assumed per client per week
All Other	Case Management	E&D	Monthly	-	20.00	20 mileage assumed per client per month
All Other	Targeted Case Management / Support Coordination	CSP, ID/DD	Monthly	-	20.00	20 mileage assumed per client per month
All Other	Community Transition Services	E&D	15 minute	-	2.42	1 hour of travel per client per service were converted to a mileage assumption
Services with only travel time assumptions						
In-Home	In Home Nursing Respite	TBI/SCI	15 minute	1.04	-	15 min travel per client per day
Services with travel time and mileage assumptions						
In-Home	Personal Care	E&D	15 minute	0.63	0.40	15 min travel per client per day with corresponding mileage assumption
In-Home	In Home Respite	E&D	15 minute	0.63	0.40	15 min travel per client per day with corresponding mileage assumption
In-Home	Private Duty Nursing	E&D	15 minute	1.25	0.81	30 min travel per client per day with corresponding mileage assumption
Community	Job Development	CSP, ID/DD	15 minute	1.50	0.97	4 hours travel per staff member per 5-day week (or 48 min daily travel per staff member) with corresponding mileage assumption
Community	Supported Employment/Job Maintenance	CSP, ID/DD	15 minute	1.69	1.09	4.5 hours travel per staff member per 5-day week (or 54 min daily travel per staff member) with corresponding mileage assumption
Community	Job Discovery	ID/DD	15 minute	1.88	1.21	5 hours travel per staff member per 5-day week (or 60 min daily travel per staff member) with corresponding mileage assumption
All Other	Crisis Intervention - Daily	ID/DD	Daily	45.00	29.01	45 min daily travel per client with corresponding mileage assumption
All Other	Crisis Intervention - Intermittent	ID/DD	15 minute	1.41	0.91	45 min daily travel per client with corresponding mileage assumption
All Other	Behavioral Support Evaluation	ID/DD	Per Evaluation	45.00	29.01	45 min daily travel per client with corresponding mileage assumption
All Other	Behavioral Support Specialist	ID/DD	15 minute	5.13	3.31	45 min daily travel per client with corresponding mileage assumption
All Other	Behavioral Support Consultant	ID/DD	15 minute	5.34	3.44	45 min daily travel per client with corresponding mileage assumption
All Other	Medication Management	E&D	15 minute	2.00	1.29	30 min of travel per trip per month, with 2 trips a month assumed to deliver prescriptions with corresponding mileage assumption

Appendix 10: PTO & Training Time Assumptions

PTO and Training Time Adjustment Factor - Hours per Year										
	A	B	C = A + B	D	E	F = D * E	G	H = C + F	I = G - H	J = G / I - 1
Staff Type	Annual PTO	Ongoing Training	Total PTO & Ongoing Training	Unadjusted New Hire Training	Turnover percentage	Adjusted New Hire Training	Total Hours per FTE	Total PTO and All Training (Ongoing & New Hire)	Remaining Productive Time	PTO & Training Adjustment Factor
ID/DD and CSP Staff										
Frontline Worker	120	30	150	120	32.0%	38.4	2,080	188.4	1,892	10.0%
Frontline Worker - ID/DD Enhanced	120	30	150	120	32.0%	38.4	2,080	188.4	1,892	10.0%
Frontline Worker Supervisor	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Activities Coordinator	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Job Coach	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Job Discovery Staff	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Support Coordination (ID/DD)/Targeted Case Management (CSP)	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Behavior Support Specialist	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Behavior Support Consultant and Evaluation	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Licensed Practical Nurse	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Registered Nurse	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Psychiatrist	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
Physician	160	30	190	120	32.0%	38.4	2,080	228.4	1,852	12.3%
E&D and AL Program Staff										
Frontline Worker	120	30	150	50	32.0%	16.0	2,080	166.0	1,914	8.7%
Frontline Worker Supervisor	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
Activities Coordinator	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
E&D Case Manager	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
Community Navigator - Community Transition Service E&D	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
Licensed Practical Nurse	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
Registered Nurse	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
Pharmacist - Medication Management (MM)	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
Therapist (OT/PT/Speech)	160	30	190	50	32.0%	16.0	2,080	206.0	1,874	11.0%
TBI/SCI and IL Program Staff										
Frontline Worker	-	-	-	50	32.0%	16.0	2,080	16.0	2,064	0.8%
Frontline Worker Supervisor	-	-	-	50	32.0%	16.0	2,080	16.0	2,064	0.8%
Licensed Practical Nurse	-	-	-	50	32.0%	16.0	2,080	16.0	2,064	0.8%
Registered Nurse	-	-	-	50	32.0%	16.0	2,080	16.0	2,064	0.8%

Appendix 11: ERE Assumptions

Employee Related Expenses										
	A	B	C	D	E	F	G	H	I	J
Provider Group	Trended Wage	Annual Employee Salary	FICA	FUTA	SUI	Workers Comp	Insurance	Retirement	ERE per Employee	SFY 2027 ERE Percentage
Notes:		A * 2080	B * 7.65% up to \$176,100 taxable limit						SUM(C to H)	I / B
ERE Assumptions for ID/DD, CSP, E&D, and AL staff										
Frontline Worker	\$14.44	\$30,043	\$2,298	\$420	\$392	\$382	\$1,673	\$376	\$5,541	18.4%
Frontline Worker - ID/DD Enhanced	\$17.18	\$35,736	\$2,734	\$420	\$392	\$455	\$1,673	\$447	\$6,120	17.1%
Frontline Worker Supervisor	\$17.18	\$35,736	\$2,734	\$420	\$392	\$455	\$2,789	\$447	\$7,236	20.2%
Activities Coordinator	\$18.26	\$37,986	\$2,906	\$420	\$392	\$483	\$2,789	\$475	\$7,465	19.7%
Job Coach	\$20.11	\$41,839	\$3,201	\$420	\$392	\$532	\$2,789	\$523	\$7,857	18.8%
Job Discovery Staff	\$22.81	\$47,447	\$3,630	\$420	\$392	\$604	\$2,789	\$593	\$8,427	17.8%
Community Navigator - Community Transition Service E&D	\$25.96	\$54,003	\$4,131	\$420	\$392	\$687	\$2,789	\$675	\$9,094	16.8%
Licensed Practical Nurse	\$26.45	\$55,011	\$4,208	\$420	\$392	\$700	\$2,789	\$688	\$9,197	16.7%
Support Coordination (ID/DD)/Targeted Case Management (CSP)	\$30.05	\$62,504	\$4,782	\$420	\$392	\$795	\$2,789	\$781	\$9,959	15.9%
Behavior Support Specialist	\$30.21	\$62,829	\$4,806	\$420	\$392	\$799	\$2,789	\$785	\$9,992	15.9%
E&D Case Manager	\$33.57	\$69,819	\$5,341	\$420	\$392	\$888	\$2,789	\$873	\$10,703	15.3%
Registered Nurse	\$38.02	\$79,078	\$6,049	\$420	\$392	\$1,006	\$2,789	\$988	\$11,645	14.7%
Behavior Support Consultant and Evaluation	\$46.96	\$97,668	\$7,472	\$420	\$392	\$1,242	\$2,789	\$1,221	\$13,536	13.9%
Therapist (OT/PT/Speech)	\$48.48	\$100,838	\$7,714	\$420	\$392	\$1,283	\$2,789	\$1,260	\$13,858	13.7%
Pharmacist - Medication Management (MM)	\$71.47	\$148,648	\$11,372	\$420	\$392	\$1,891	\$2,789	\$1,858	\$18,721	12.6%
Psychiatrist	\$109.67	\$228,106	\$13,472	\$420	\$392	\$2,902	\$2,789	\$2,851	\$22,825	10.0%
Physician	\$131.10	\$272,684	\$13,472	\$420	\$392	\$3,469	\$2,789	\$3,409	\$23,950	8.8%
ERE Assumptions for TBI/SCI and IL staff										
Frontline Worker	\$14.44	\$30,043	\$2,298	\$420	\$392	\$382	\$558	\$0	\$4,050	13.5%
Frontline Worker Supervisor	\$17.18	\$35,736	\$2,734	\$420	\$392	\$455	\$558	\$0	\$4,558	12.8%
Licensed Practical Nurse	\$26.45	\$55,011	\$4,208	\$420	\$392	\$700	\$558	\$0	\$6,278	11.4%
Registered Nurse	\$38.02	\$79,078	\$6,049	\$420	\$392	\$1,006	\$558	\$0	\$8,425	10.7%

Appendix 12: Fleet Vehicle Assumptions

Service Type	Service	Program	Staff Ratio / Average Daily Clients	Annual Miles Per Person	Passengers Per Vehicle	Vans Per Facility	Proportion of Vans with Lift
Community	Adult Day Care	E&D	30	5,200	10	3.00	40%
Community	Adult Day Services	CSP, ID/DD	20	6,240	5	4.00	40%
Community	Prevocational Services	CSP, ID/DD	20	6,240	5	4.00	40%
Community	Community Respite	ID/DD	20	6,240	5	4.00	40%
Residential	Assisted Living Services	AL	34	1,000	10	4.00	40%
Residential	TBI Residential	AL	10	1,000	5	2.00	100%
Residential	Shared Supported Living	ID/DD	1	2,600	1	1.00	40%
Residential	Supervised Living - 4 beds or fewer	ID/DD	3	3,640	3	1.00	40%
Residential	Supervised Living - 5 beds or more	ID/DD	5	3,640	5	1.00	40%
Residential	Medical Supervised Living	ID/DD	5	3,640	5	1.00	40%
Residential	Behavioral Supervised Living	ID/DD	2	3,640	2	1.00	40%