edbuild

Recommendations for Improving School Funding in Mississippi

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EXECUTIVE SUMMARY

On October 11, 2016 the State of Mississippi engaged EdBuild to review its current education funding formula and make recommendations for improvement. Since that time we've spoken with many stakeholders throughout the state, including administrators, teachers, and students.

The state's investment in education has been increasing for the past five years, although not at the rate at which the current formula prescribes. There are several reasons for this—notably that the state must keep up with prior year spending levels regardless of the economy or state funding pressures. Thus, when communities vote to increase ad valorem taxes for their local schools, the state will ultimately be responsible for funding all schools at that level in future years. The reverse effect of this policy is that the state is under no obligation, nor does it have the incentive, to increase funding for education in upswing economies.

Mississippi's current funding formula, originally implemented in 1997, provides a base amount per pupil, which is calculated using prior year spending as described above. A 5% increase is provided for each student eligible for free lunch (residing in a household with income up to 130% of the poverty line) through the United States Department of Agriculture's Free and Reduced Price lunch program. Additional funds for gifted, vocational, alternative, and special education are provided to districts through "add-on" programs. These programs are funded by calculating the number of students enrolled in any of these special programs, converting those counts to the "teacher units" required to serve those students, and multiplying those units by the average salary of such teacher in every district. By funding in this way, a gifted student enrolled in one district may receive dramatically different funding than a similarly situated student in another district because teachers, not students, are being funded in the equation.

Once the total funding for each district is calculated through this formula, the expected local contribution, usually collected through property taxes, is subtracted from each district's aggregate sum, and the state provides the remaining amount of funding. For most districts, the expected local contribution is 28 mills (or 2.8% of a home's assessed value for tax purposes). There is an important exception to this practice informally called the "27% rule". This policy prescribes that no local district will pay for more than 27% of the minimum calculated cost of public education. Therefore if the value of 28 mills exceeds 27% of the total funding for a district, the formula will subtract 27%, which is the lesser of the two. Logically, the districts that benefit from this policy are those that raise the highest amount of local taxes per pupil from a statewide flat tax of 2.8% of taxable property value—meaning that they are the most property wealthy districts in the state. As a result, the state is in essence providing a subsidy of almost $120 million to districts that could otherwise generate more funding from local sources to support their schools if expected to contribute at the same tax rate as the rest of the state.

Districts may raise additional resources to support schools beyond the 28-mill minimum. Local contributions are, however, capped at 55 mills and can be increased beyond the cap only in special circumstances. Currently only one district remains at the 28 mill minimum. Seventeen are at the state cap, and 13 have already exceeded it.

EdBuild recommends that Mississippi move to a student-centered funding model, often called a "weighted student formula", which prioritizes student need over district "inputs" and enables a more equitable funding system. Using a weighted student formula ensures that students with special learning needs (and cost considerations) are funded by the state at the same level, no matter where they are enrolled in school. This will smooth out large discrepancies in per-student funding between districts in the state.

We recommend base funding between $4,694 and $5,250. At a starting point of $4,840 (near the center of this range), the base funding per pupil will exceed the current effective base funding by $164, or approximately 4%. We further recommend a significant increase to the funding per pupil for low-income students, from a supplement of 5% ($249 per student) to a new supplement of between 25 and 30% (at least $1,210 per student) in order to better align with national norms and new research.

Mississippi has not provided any additional state resources for the schooling of English-Language Learners (ELL) in the past, despite increasing populations and feedback from several administrators. We recommend that the state provide an additional $968 per ELL student. We also recommend increasing data collection and study of the adequacy of this funding supplement once state data related to the count and funding of these students is universally collected. The state's formula currently provides an average of $1,298 per student identified as gifted, however this amount ranges substantially throughout the state because funding is based on teacher salaries rather than student needs. We recommend that the state provide an extra 25% of funding for these students—essentially maintaining the current policy.

There are many models for funding special education that are in practice across the country. In the immediate term, we recommend moving to a multi-tiered, weighted funding formula that bases funding on the diagnosis of a student in order to provide additional resources for their education beyond the current practice of simply funding a teacher unit. We also recommend that students in self-contained classrooms be counted for the purposes of funding, a practice not currently in place. However, we urge the Mississippi Department of Education to commission a working group to examine a potential funding formula that may base funding on the services called for in each student's Individual Education Plan, similar to the system in place in nearby Florida. There are advantages and disadvantages to this model and a substantial increase to state capacity necessary for implementation, which necessitates a detailed, thorough and careful review.

Mississippi has recently recommitted to "college and career readiness" goals for all high school students throughout the state. We've heard from many stakeholders that career and technical education is a primary focus for their high school programming, while others contended that recent increases in focus on college readiness (like Advanced Placement classes) are driving costs currently not covered through the formula. As such, we recommend that the state provide an additional 30% supplement to districts for all high school students so that preparedness for productive participation in a 21st century workforce is funded as a coordinated effort, not based on a distinction between "college" and "career". We also recommend that the Mississippi Department of Education put forward recommendations to the legislature regarding a funding continuum for the youngest learners in the state as part of a pre-kindergarten through third-grade literacy initiative. We hope that this will expand early learning and recognize the additional costs of the recently imposed "third-grade gate". Thirty of Mississippi's school districts are home to less than 4 students per square mile. Sparse districts often struggle to achieve scale that allows for efficient spending. We recommend a 10% supplement to per-student funding for these districts

The state's schools are currently much more reliant on state dollars than the majority of states in the country. Whereas 28% of funding for schools is provided by local dollars in Mississippi, the national average tops 38%. Relying on the state for such a large proportion of schools' resources, particularly given the 27% "guarantee" that reduces the local funding responsibility for districts with large property tax bases, has the effect of reducing the overall amount of resources available for education in the state. We strongly recommend that the state move away from the 27% rule. We further recommend that the state provide the ability, on an as-needed basis, for districts to exceed the 55-mill cap, especially when state resources are limited or cut. Mississippi's school funding system should encourage those local communities that have the wealth and the resources to do so to assume more of the funding responsibility for their local school district by being held by the state to the minimum 28-mill rate that all other districts must pay.

A student-centered funding model is intended to provide the flexibility in spending at the local level that can lead to innovation. As part of the transition, we recommend that the state review accreditation rules and supplementary legislation that forces district spending behavior that may be inefficient or out of date. EdBuild also recommends that the state consider a fiscal transparency system that will hold districts accountable for results in exchange for more freedom in the use and application of resources.

EXECUTIVE SUMMARY

In summary, our recommendations to the state call for an increase in student base funding provided based on enrollment, not attendance, including an increased (and more targeted) supplement for low-income students. We recommend a student-focused model that funds classroom needs beyond simply a teacher for gifted and special education students. We advise that Mississippi should provide additional funding for English-Language Learners, and for students enrolled in sparsely populated school districts. We further recommend funding college and career readiness for all high school students in the state, not just those enrolled in vocational programs. We ask that all local districts be expected to contribute a fair, 28-mill share of the formula, and recommend that state resources be provided with equal flexibility to those raised locally. And we recommend that more transparency and accountability be built into the overall fiscal environment.

The following tables illustrate what a proposed formula may look like, but weights may change based on a varying base amount within the range provided. Additionally, a responsible phase-in of this formula may necessitate a a lower starting point and gradual increase of weights over time. That is a standard practice for states that adopt a new model of funding:

	Total 2016-17 Funding	Student Count	Effective Funding per Student	New Proposed Formula
Base Funding	$2,241,470,991	479,382	$4,676	$4,840
At-Risk Add-On	$84,284,731	337,942	$249	$1,210
English Language Learners	$0	9.995	$0	$968
Special Education	$264,414,582	56,994	$4,639	$5,566
Vocational Education	$50,475,110	141,993	$355	$1,452*
Alternative Eduation	$29,923,800	3,421	$8,747	$1,452*
Gifted Education	$42,570,252	32,795	$1,298	$1,210
Transportation	$65,428,999	479,382	$136	$150

*Alternative Education and Vocational Education are assumed to be covered under the new high school weight of 1.3 for all high school students.
This is one iteration of how the final formula may fund students. EdBuild recommends ranges for the student base and weights in detailed sections of this report. These numbers should not be taken as final recommendations, but rather as one illustrative option.

	Nominal Base	Cost-Adjusted Base	Poverty/ At-Risk	English-Language Learner	Special Education Range	Gifted Education	Career and Technical
Mississippi (Proposed)	$4,840	$5,888	1.25	1.2	1.6-2.7	1.25	1.3 (all HS)
Arkansas	$6,584	$7,665	1.08-1.24*	1.05*	Catastrophic Cases Only	Grant	1.5*
Florida	$4,154	$4,346	-	1.18	Grant or 3.612-5.258	Grant	1.005
Kentucky	$3,981	$4,695	1.15	1.096	1.24-3.35	Grant	1.06
Louisiana	$3,961	$4,401	1.22‡	1.22‡	2.5	1.6	Grant
South Carolina	$2,220	$2,418	1.2	1.2	1.74-2.57	1.15	1.29

*Arkansas provides this supplemental funding in the form of flat dollar amounts rather than through weighting of the base amount. The funding would therefore not automatically adjust along with changes to the base amount. However, this funding has been presented in the form of effective weights for the sake of comparability.
‡In Louisiana, students who are both low-income and English-Language Learners only generate one allocation of weighted funding.

A student-centered funding model is not a silver bullet, and will not in and of itself create an equitable or efficient school funding system. These goals must come about through thoughtful and principled implementation. EdBuild believes, however, that its recommended model will meet greater student need with a fair provision of resources, increase transparency related to school spending and returns on the legislature's investment, and allow for ongoing innovation by provide greater flexibility for local administrators.

INTRODUCTION

On October 11, 2016, the Mississippi legislature engaged EdBuild to review the state's existing funding formula and make recommendations related to new ways of allocating funds. Since that time, EdBuild has met with students, parents, teachers, and superintendents along with other critical stakeholders in the state. EdBuild has had the pleasure of seeing education in action in schools in several districts in the Jackson area, the Gulf Coast, the Pine Belt, and the Delta region. We've seen state-of-the-art education being delivered by master educators in classrooms, and we've met students that have the raw talent and drive to position themselves for success anywhere in the world.

EdBuild has heard and read testimony from parents and advocates in public and private meetings and through the hundreds of emails received from stakeholders throughout the state who feel passionately about how education is funded and delivered in Mississippi.

The patience of Mississippi education stakeholders and the candor of our conversations have helped us to more deeply understand what's working in Mississippi's current funding formula and where improvements can be made. We could not be more appreciative of the hospitality afforded to us. Several themes emerged repeatedly from these meetings, and we attempt to address each in our recommendations.

In this report, we attempt to focus narrowly on what will work best for the students of the state, based on stakeholder feedback, our evolving understanding of education in the state, and national best practices. We intend for these recommendations to be deliberative, and hope that they will inspire ongoing conversations at all levels of investment in the education system. Because one thing is certain: the people of Mississippi care deeply about their schools, and are very invested in ensuring that they are well resourced.

We cannot forget in our debates about the best way to fund schools that education is indeed a common good, one for which the state is made responsible by the Mississippi State Constitution. So, too, must we remember that when it comes to schools—perhaps more so than any other function of government—there is a strong and important tradition of local control as it relates to both the provision of learning and, importantly, the use of funds. It is under these two principles that EdBuild makes recommendations related to a new approach to school funding in Mississippi.

MISSISSIPPI'S INVESTMENT IN EDUCATION

In percentage terms, Mississippi's K-12 education system is far more reliant on state and federal dollars, and receives far less funding from local sources, than the national average.[i]

	Federal Funds	State Funds	General Formula *(As a component of total state funds)*	Local Funds	Taxes *(As a component of total local funds)*
Mississippi	14.9%	50.2%	47.6%	34.9%	28.3%
National Average	8.6%	46.7%	32.5%	44.7%	38.7%

Because districts throughout the state are so dependent on non-local dollars, year-over-year changes to state funding are understandably scrutinized. Mississippi's investment of state dollars in public education has risen by 10%, or $240 million, since 2012, while enrollment in public schools has remained relatively constant.[ii] Funds appropriated by the state for just general formula spending make up $205 million of that increase, from $2.036 billion to $2.241 billion.[iii] This increase is nearly double the rate of inflation since 2012.[iv]

Taxpayers in the state are putting an outsized portion of their personal income toward public education through income and property taxes. For every $1,000 in personal income, Mississippians are spending $44 in schools.[v] This proportional investment is higher than the United States average of $38, and earns Mississippi the rank of 19th nationally.[vi] Furthermore, when adjusted for regional cost variation, Mississippi's state and local spending outpaces that of large states such as Florida and California.[vii]

Mississippi's funding formula has not been comprehensively revised in twenty years,[viii] though much has changed in that time, including classroom models, theories related to best practices in education funding, and what is expected of students regarding the learning and preparation necessary to compete in a 21st-century economy. Similarly, the current formula model has only rarely been fully funded, despite the aforementioned increases in education investment both in and outside of general formula aid to districts.

Of course, fiscal support for schools should be judged not only by the total amount appropriated, but also how the provided funds are distributed. Whether in times of prosperity or scarcity, states should be held accountable for ensuring that the available dollars are provided to school districts in ways that address the needs of the specific students that they serve. A state's funding formula is the tool by which that distribution of resources is determined. As a result, it matters greatly how funding is delivered to the students who most need support.

Given the age of the current formula, the state's continuing increases in funding for K-12 education, the significant investment of voters in the state, and the diverse and changing needs of Mississippi's students, it is both appropriate and responsible to review and consider updates to the current state formula in Mississippi.

A NEW MODEL

The opportunity to improve the way education is funded at the state level is rare—in most states, comprehensive change happens only once every two to three decades. As we've seen over the past several years, advances in education necessitate a funding system that is more responsive to changing landscapes than ever before.

The future of education finance is a complete overhaul of "inputs-based" state funding models that obscure priorities and tie leaders' hands. Districts throughout the country are demanding, and states are delivering, formulas that are flexible, fair, more predictable, and much more simple and transparent.

For this reason, and based on the overwhelmingly consistent feedback from stakeholders throughout the state, EdBuild recommends that Mississippi disburse its state education funds through a student-centered formula that sets a baseline cost for each student ("base amount"), and then uses multipliers, or "weights," to calculate what additional funding is necessary based on the specific needs of students. We recommend that the vast majority of state funds for education be allotted through this formula, and that each district's state funding be determined based on a count of its enrolled students and their learning needs.

The current formula, the Mississippi Adequate Education Program (MAEP), was first implemented in 1997.[x] At that time, the formula was forward-looking, because it contains several elements focused on student need rather than district or school operations, including a base amount and a weight for students considered to be at risk. However, a good portion of state education funding–over $450 million–is distributed based on assumed staffing patterns set by the Mississippi Department of Education. This funding is intended to support special student groups, like special education students, gifted students, and those enrolled in career and technical education programs, but the dollars calculated and provided through the formula are based solely on the cost of teacher salaries. It's broadly known that in practice, funds need to be spent on many things other than classroom staffing in order to effectively support these students, but that funding is not provided in the "add-on" programs. Thus, the targeted resources for these student populations are not reflective of the true cost incurred by the district.

Funding based on salaries and other line-item costs is sometimes referred to as "resource-based" funding, and was a regularly accepted way of funding education in decades past. However, as states have modernized education, more legislatures are distributing dollars based on students rather than prescriptive tallies of inputs and staffing arrangements. As a result, resource-based funding remains in place in only 14 states nationwide,[xi] several of which are currently debating updates to their own formulas.[xii]

Flexibility and Accountability

Local control of education dollars is critical to success. Because there is no one model of effective schooling, there cannot be only one model for the investment of resources. The need for flexibility arises from many different factors. Cost drivers differ between school districts serving 3,000 students and those enrolling over 20,000. Even within a narrower range, as districts gain and lose students over time, budgets must be able to adapt to new challenges and changing economies of scale. The demographic makeup of a district, and therefore the specific set of learning needs it must address, is often fluid, necessitating constant readjustment of what the classroom provides. Changes in the teacher and administrator workforce happen over time, compelling the rethinking of salaries and benefits to recruit and retain the best educators possible. Districts that have the autonomy over spending are best positioned to adjust to these shifts and serve their students most effectively.

It is important to note that the vast majority of state funds provided to districts under Mississippi's current funding formula are distributed without explicit mandates for the use of those funds. However, large portions of the funding are calculated in the form of "teacher units," which are based on the state's postulation of best practices and, to some extent, on supposed class size ratios. This model contains implied expectations for how funds should

be spent and calculates the amount of money each district will receive based on those expectations, regardless of whether they actually reflect the best educational approach for that district's students or the best ideas for talent development and retention. Funding districts based on the needs of their students rather than on any one assumed model of delivery will allow school and district administrators to successfully adapt to changes over time.

Increased autonomy should come with more accountability. It is appropriate for policymakers and legislators to understand the return on the state's investment in schools. State and local officials are rightfully expecting better results from schools across the country. But a funding system that assumes a particular approach to spending at the district level often leads to debate that is focused more on specific spending decisions than on student outcomes. Funding schools based on fixed numbers of teacher units or compensation structures not only binds the hands of administrators that wish to rethink these conventions; it also focuses the debate in the statehouse on inputs rather than outcomes. An education system focused on outcomes for all children should be funded, and should accounting for the results of that spending, based on student-specific considerations as well. Districts should be compared not by what resources they purchased with each individual dollar, but by what they spent in the classroom and how well their students achieved. A student-centered funding model appropriately links investment to what's important: students. Spending at the school and classroom level to contextualize students' learning gains can and should be reported in an accessible and easy-to-understand manner.

Adaptation and Efficiency

School administrators want to know that there is a level playing field in terms of resources. Equally, state decision makers need to feel confident that funds are being invested in the most efficient and effective manner to elicit high student outcomes. There are a number of elements of the MAEP system, however, that undercut these goals.

Firstly, Mississippi's current approach to funding certain important school functions (including special, gifted, and career and technical education offerings), called "add-on" funding, bases the cost calculation on local teacher salaries. This system shifts the focus away from students by funding their education based on assumptions about needed inputs—and flawed assumptions at that. Currently, the number of students who require the services and programs covered by the add-on funding are counted and reported by each district, then translated into a number of teacher units by the Mississippi Department of Education using standardized student-to-teacher ratios. The amount of teacher units is multiplied by the average teacher salary for each district in order to calculate the total add-on allocation. This means that, for these subsets of students, no resources or educational services are funded other than the teacher in the classroom. In fact, the education of students in self-contained special education classrooms are not even funded at the "base" level, because they are not counted in their districts' general enrollment for the purposes of the education formula funding calculation. This system may shortchange students with special needs by neglecting many of the supports they require.

Additionally, this method may have the unintended consequence of awarding high-wealth districts more state funding and disadvantaging low-wealth districts. . Because teacher units are valued at each district's average salary, those with the resources to supplement teacher pay from local funds in one year will receive more funding from the state in future years. This consistently handicaps districts without this ability—those with smaller tax bases or higher costs in other areas—reducing their state funding relative to other districts, thereby hindering their ability to recruit and retain effective teachers and school leaders.

Secondly, current law prescribes that Mississippi's funding formula be readjusted every four years based on historical spending of "C"-graded school districts. There are four categories of spending that are reviewed during this process: instructional, ancillary, administrative, and plant and operations costs. But funding models that base future allocations on the spending behavior of prior years are neither fair nor efficient. There is no incentive to

achieve cost savings at the local level when future funding levels are based on what has been spent in prior years. In fact, this type of continual revision actually incentivizes unproductive spending on a year-over-year basis by making future per-student allocations contingent on current expenditures—that is, the more districts spend now, the more they receive in future years, regardless of what is actually needed or what is achieved.

Finally, basing the recalculation of base costs on spending in school districts labeled "successful" under the state's accountability rating system may not take into consideration the needs of students in, or geographic cost drivers faced by, many districts across the state. Measurements of return on investment are usually focused on the gain or loss generated by a specific investment, usually over a given time period. In this case, an accurate measure of efficiency and outcomes related to the state's education investment would more appropriately use the annual academic growth of student subgroups for the year in which spending is being evaluated rather than the absolute student performance in any given district.

Predictability and Transparency

Student-centered funding, when implemented with integrity, is one of the simplest means of determining how much each district will receive on a year-by-year basis. The straightforward nature of the model is driven by the concept that students and their learning needs are the cost drivers for schools. As a result, any interested party throughout the state—be it a legislator or a parent—can understand the way schools are funded.

Because all funding is calculated based on student counts, any teacher can easily understand exactly how much her district is receiving for her students' education, and can hold administrators accountable for the resources provided for her classroom. Administrators and school officials can easily predict funding levels for the following year once their student counts are certified, creating more certainty in budgeting and hiring. And legislators have the ability to directly compare the investment and outcomes of every student in their districts, regardless of the school system they're enrolled in, because funding for a student with a special cost consideration is the same regardless of local spending decisions.

The value of predictability to administrators cannot be overstated. When funding levels are obscure, complicated, and unstable, districts are forced into bad behaviors. It takes more than two or three months to comprehensively evaluate spending, reflect on progress, and develop new budgets, yet administrators claim that they are forced to wait for final "cuts" to be handed down from the legislature, often within weeks of contract renegotiations, before finalizing the budget. If districts are to be expected to spend responsibly, they need to be given the time to plan accordingly.

Equally important, legislators need the ability to project state investments years into the future to protect sound debt management and tax policy. Student-centered education funding formulas allow for some level of predictability in forecasting, because net gains and losses of students are the biggest drivers in aggregate education costs at the state level.

A student-centered formula isn't a silver bullet. Holding true to the ultimate intent of the formula will be critical to ensuring that this funding mechanism can live up to its potential in future years. In the coming section, we suggest a starting point for a new formula based on research and national best practices. In addition, there exist several ancillary policies related to flexibility and transparency that can improve the function of a new formula. We address these in upcoming sections as well.

RECOMMENDATIONS RELATED TO STUDENT WEIGHTS

Nearly all states use a funding formula to allocate state education dollars. There are three key components of education funding formulas that can affect the relative generosity and equity of the formula. These are the base amount; the adjustments made for student characteristics and program costs; and the expectations regarding state and local cost-sharing.

Base Amount

In student-centered formulas, the aptly-named base amount is the basis of the formula calculation. This dollar figure represents a funding formula's estimated cost of educating an average student with no special needs. A district's student enrollment is multiplied by this dollar amount to determine how much that district should need to educate its students, as estimated by the state, before any special needs are taken into account. Funding calculations in a state with a fairly small special-needs population would be driven primarily by the base amount.

Weights and Adjustments

Funding formulas often use weights (also called multipliers) to adjust the base amount as appropriate to support the additional costs of educating children with special needs. In different states, special-need categories recognized in this way include children from low-income homes, English-Language Learners, students with disabilities, gifted and talented students, and students in career and technical education programs, among others. As an example, if a state formula assigned a weight of 1.3 to students with disabilities, then the state would calculate each district's needed funding to include not only the base amount for all its students, but also an additional sum equal to 30% of the base amount for each disabled student in the district.

While weighting is the most straightforward system for providing increased funding for the education of children with special needs, some states use other approaches, or use different approaches for the various student need categories. Some formulas add a flat, supplemental amount for each student in a given category (which is similar to weighted funding in that it is allocated per pupil, but unlike a weight, the add-on would not be adjusted automatically when the base amount was changed). Other formulas use adjustments that are not made on a per-pupil basis. These include resource-based adjustments, which provide funding for teachers and other costs of providing targeted programs and services; census-based adjustments, in which the formula assumes that a set percentage of each district's population will fall into a given category and provides for districts' estimated funding needs accordingly; and grant programs, in which districts have the option of applying for funds to provide particular services and course offerings.

Depending on the magnitude and nature of its formula's weights and adjustments, a state with a relatively small base amount may still be generous with funding for special-needs populations, and vice versa.

To provide a tangible example, this is how Mississippi's current funding formula would be expressed as a base and weights. It's important to note again that unlike a weighted student formula, Mississippi's funding formula does not receive the same amount of funding per pupil for special categories regardless of the district they are enrolled in. However, for the purposes of setting a point of comparison, the following chart expresses the state's current formula in the form of a weighted student formula. For detailed enrollment information, please refer to Appendix A.

	Total 2016-17 Funding	Student Count	Effective Funding Per Student	Effective Funding As a Weight
Base Funding Per Student	$2,241,470,991	479,382	$4,676	1.00
At-Risk Add-On	$84,284,731	337,942	$249	1.05
English Language Learners	$0	9,995	$0	-
Special Education	$264,414,582	56,994	$4,639	1.99
Gifted Education	$42,570,252	32,795	$1,298	1.28
Vocational Education	$50,475,110	141,993	$355	1.08
Alternative Education	$29,923,800	3,421	$8,747	2.87
Transportation	$65,428,899	479,382	$136	1.03

*Note: amounts expressed above are based on enrollment figures where available, not Average Daily Attendance, which is the figure currently used to calculate base funding.

Setting a Student Base

Setting student base amounts and weights for a new student-centered funding model is not a precise science. There are several approaches to setting a base and determining weights, all of which have been proven to yield very different outcomes, even for the same state. In brief summary, most approaches fall into five general methods:

I. Cost-Function/Econometric: Analysts use statistical methods to estimate how spending in districts in the state is related to different outcomes and student characteristics. This information is used to produce figures reflecting education costs for districts with particular characteristics or achievement goals.[xiii]
II. Evidence-Based/State of the Art: Analysts draw on available research about effective education practices and programs (not necessarily in the state being studied) to develop a model education program. They then use external data to assign costs to the elements of the model program and sum to determine total cost.[xiv]
III. Professional Judgment: A panel of teachers and other educational personnel is asked to develop a model education program that would meet certain standards. Analysts use external data (e.g. information about average staff salaries) to assign costs to the elements of the model program and sum to determine total cost.[xv]
IV. Successful Schools/Beat the Odds: Schools that meet education standards in the state being studied are identified. Excluding spending on special programs, analysts determine the core cost of providing an education in these schools. This data is used to find an average base cost. Data regarding the enrollment of special populations and spending on special programs is used separately to determine the costs of these programs.[xvi]
V. Hybrid Model: Some researchers suggest using the professional judgment model as the core of an adequacy study and incorporating elements of the evidence-based and successful schools models by asking panelists to consider the best practices identified in the research literature and in use in their own states.[xvii] They suggest that this approach benefits from the reliable, representative cost estimates provided by multiple, regionally balanced panels while also helping to ensure that panelists are forced to defend their program suggestions and address the pros and cons of including other successful practices. Additionally, others argue that input-cost-driven examinations and outcome-focused examinations are complementary and should be used to inform each other in "an iterative feedback loop."[xviii]

It is important to note that state courts and nationally recognized economists have disputed the effectiveness and accuracy of any of these methods for arriving at an answer to the question, "How much does it cost to educate a child?" In short, each builds into its estimate the high cost of operational inefficiency inspired by historical decisions at the district level and cost mandates from the state, or some combination of both. Many argue that these studies do not, for instance, imagine a system in which districts could spend resources without existing state restraints, but instead do the opposite, locking states into an arbitrary and inefficient benchmark of spending for future years.[xix]

RECOMMENDATIONS RELATED TO STUDENT WEIGHTS

It is difficult to project how costs at the district level may evolve in the coming years if the legislature embarks on a recommended path toward future spending flexibility (see "Flexibility and Accountability," above). However, it is clear that establishing a student base using only current spending habits of districts is a flawed approach (as discussed in "Adaptation and Efficiency," above), and should be reconsidered. For the purposes of setting a base, we took a multi-pronged approach. We reviewed current staffing patterns of school districts, the current allocation of resources and reporting of spending, similar "costing-out" studies from other states, and peer state patterns and practices. We considered a wide variety of cost drivers and categorized each as either school- or district-based, in accordance with its primary benefit and the level at which decisions are made regarding that area of spending. These data allowed EdBuild to make to make a recommendation regarding a base amount, which should serve as a starting point from which Mississippi's base should continue to evolve over time.

It should be noted that Mississippi districts are covering a significant portion of the costs associated with students with higher cost needs out of their base funding allocation. As mentioned (see "Adaptation and Efficiency," above), the provision of funding in the form of "teacher units" for special populations neglects the fact that these students often need special resources and supports in addition to an instructor. Under this system, districts have been forced to bear the brunt of those costs out of their base student funding. In this recommendation, we attempt to separate out those costs, removing them from the base amount and more accurately and appropriately including them in the supplemental weight for each special student category.

In-School Staffing:
School staffing is the largest single expense area affecting any district's per-student spending, and as such, it must be carefully considered.

In order to understand the staffing patterns for schools, EdBuild sought to determine staff costs in districts that are high-performing (both under the state's current accountability grading model, which is weighted towards single-year proficiency rates, and more importantly, under its growth ratings, which focus on year-to-year advancements in student learning); districts that serve both average and above-average numbers of disadvantaged students; and, bringing the two areas of consideration together, districts making notable academic progress with particularly needy student populations.

EdBuild therefore completed a review of personnel-to-student ratios and average salaries per position across multiple district groups. The district groups studied were: 1) all districts rated A or B in the Mississippi accountability model; 2) all districts rated A or B whose student poverty rates are most closely aligned with the average student poverty rate across all Mississippi districts; 3) all districts with high annual achievement growth rates whose student poverty rates are above the state average; 4) all districts whose student poverty rates are above the state average and which have high annual achievement growth rates specifically among the lowest performing students; and 5) all districts whose student poverty rates are most closely aligned with the average student poverty rate across all Mississippi districts, regardless of academic performance. (See Appendix B for a list of districts and their staffing data for each group.)

While staffing patterns vary from district to district, one feature was found to be true across all subsets of districts analyzed: Mississippi schools have an abnormally high number of school-based staff per student. Ratios of students to guidance counselors, teachers, and librarians are all significantly lower than the national average. For instance, while there is a librarian employed for every 1,110 students in the United States generally, EdBuild's analysis found that Mississippi schools employ one librarian for every 584 students—nearly double the national rate.

Number of students per:	Principal/Assistant Principal	Teacher	Librarian	Counselor
National Average	297	16	1,110	491
Mississippi	254	14	584	366

With regard to non-teaching positions in particular, it is remarkable that Mississippi is staffing its schools so robustly within its current funding. Based on existing ratios and average salaries for all non-teacher positions, funding for school staffing salaries and benefits would equal $655 per student. Funding these positions at the national average student-to-staff ratio would total just $523 per student.

In almost all cases, school staffing ratios are highest in A & B districts (group 1), meaning that there are fewer school-based staff members per student. For example, while the districts whose student populations most closely aligned with match the state's average district poverty rate (group 5) employ an average of one guidance counselor for every 367 students, A & B districts employ one for every 422 students. This is most likely a simple function of the differences in the average size of these district subsets: A & B districts have 30% larger student enrollments than any other subset studied. As such, these districts can operate at a scale sufficient to realize efficiencies, apparently without negatively affecting student achievement.

With regard to teaching positions, there are additional nuances. In determining the appropriate allocation for teachers in the student base, it is important to recall that a large number of teachers in Mississippi are currently funded through "add-on" programs, not as part of the per-student base amount. Similarly, under a weighted, student-centered funding system, the extra funding required for teachers of special populations would be captured in the weights for those students rather than in the base. As a result, using total staffing figures to set a target base amount would overestimate the staff required to serve a student with no special needs and underestimate the staffing needs that should factor into the weights for students with special cost considerations. To avoid these problems, we recommend that the student-to-teacher ratio used in Mississippi's base funding calculation be the national average of 16:1, and that districts use weighted funding to support lower student-to-teacher ratios for special student populations at their discretion.

Across the five district groups studied, the average teacher salary is $38,801. Keeping this compensation level constant, adding the cost of teacher benefits (which the state reports constitute a third of expenses for instructional staff), and assuming the national average student-to-teacher ratio of 16:1, the per-student cost would be $3,205.

We heard from many stakeholders across the state that teacher salaries were a primary concern. In part, this may be due to the fact that state code requires that any salary supplements over and above the state minimum salary schedule be paid with local funds—an out-of-date practice that should be reconsidered. Underfunding of some student subgroups within the existing formula may also place demands on local funds and put pressure on the resources available for teacher salaries. (In a student-centered funding system, additional salary supplements and lower student-to-teacher ratios can and should be funded at the district's discretion through student weights, but this is not possible under the state's current formula). Should the state choose, however, to increase the average teacher salary to $41,000 (an increase of just over 5% over the average salary in the five district groups studied), the cost per student would increase to $3,387, including benefits.

Adding these potential per-student teacher salary figures ($3,205 at current levels across district groups studied, or $3,387 with a salary increase) to the range of per-student costs for non-teaching staff mentioned above ($523 using national average staffing levels, or $655 using Mississippi's current average staffing levels across district groups studied), per-student staff costs would range from $3,728 to $4,052. However, for the purposes of setting the total staff costs expected to be funded out of the base amount from state and local sources, we recommend

reducing the school staffing per-student allocation by approximately 12.5%, because this is the portion of existing salaries that is currently funded from federal funds.[xxi] This would produce a range of $3,263 to $3,538 per student for in-school staffing costs.

Per-Student Teacher Staffing

Average Salary	Position Per Student	Salary Per Student	Salary + Benefits Per Student	12.48% Reduction
$38,801	16.1	$2,410.00	$3,205.30	$2,805.28
$41,000	16.1	$2,546.58	$3,386.96	$2,964.26

Per Student In-School Staffing at Mississippi Ratios

Position	Average Salary	Position Per Student	Salary Per Student	Salary + Benefits Per Student	12.48% Reduction
Principals/ Assistant Principals	$65,203	254.0	$256.70	$341.42	$298.81
Counselor	$41,237	365.8	$112.73	$149.93	$131.22
Librarian	$41,064	584.6	$70.24	$93.42	$81.76
Nurse	$39,794	750.0	$53.06	$70.57	$61.76

Per Student Staffing at National Average Ratios

	Average Salary	Position Per Student	Salary Per Student	Salary + Benefits Per Student	12.48% Reduction
Principals/Assistant Principals	$65,203	297.7	$219.02	$291.30	$254.95
Counselor	$41,237	491.0	$83.99	$111.70	$97.76
Librarian	$41,064	1,109.0	$37.03	$49.25	$43.10
Nurse	$39,794	750.0	$53.06	$70.57	$61.76

In short, relative to other states and the national average, Mississippi's schools are well staffed. In fact, districts may be able to reap additional cost savings that can be repurposed for higher salaries if legal and regulatory prescriptions related to school staffing, like maximum students per staff member and required staff positions per school, are loosened.

Professional development:

There is, unfortunately, very little high-quality data related to the cost of teacher professional development, either nationally[xxii] or in Mississippi, largely because of a lack of a common definition of professional development and the activities that comprise it. Another factor is the diffuse nature of its provision: usually both the state and the local district will provide some form of support to teachers. At the district level, this support can range from centrally funded and delivered training to stipends and reimbursements for independent courses a teacher may take to district-employed instructional coaches.

Significant federal resources are already provided to schools in the form of grants under Title II of the Every Student Succeeds Act, which addresses support for educators. EdBuild recommends that the state also recognize the importance of professional development for teachers, and provide between $160 and $175 per student in base amount funding for this purpose. (This amount exceeds the recommendations in recent costing-out studies, which estimated the total funds needed for professional development to be between $125 and $135 per student, based on teacher and administrator feedback.[xxiii]) If an elementary teacher were to have 27 students, the maximum allowable in grades 1-4, the suggested allocation would provide between $4,320 and $4,725 for her development, equal to approximately 12% of the average teacher salary across district groups studied.

EdBuild also recommends that the Mississippi Department of Education collect data specifically related to spending on professional development, either through the transparency recommendations made later in this report or as a special study, so that this portion of the formula can be further refined.

School-level non-personnel costs:
There are many school-level expenses associated with educating children beyond staff costs. Textbooks and instructional materials, classroom supplies, and student food and wellness support are all factors in school budgets, and these should be recognized in the setting of the base amount.

To cover school-level non-personnel costs, two recent studies conducted for Nevada and Alabama estimated a range of $200 to $669 per student for these costs, depending on student grade level.[xxiv] Most costing-out studies anticipate significantly higher non-personnel costs per student for high school students than for elementary school students, which is an issue that we recommend addressing through a weight for high school grades. Generally speaking, classroom supplies and textbooks cost approximately $150 per student in lower grades, and student activity costs (band, art, etc.) price between $35 for the lowest grades and $125 for upper grades.[xxv]

Because a student-centered formula uses weights to cover the costs related to students with special cost considerations, some instructional materials and other non-personnel costs should be covered through those weights rather than as part of the base amount. Additionally, the state provides classroom supply support to teachers in the form of a $500 stipend outside the funding formula, as a "flow through" in the Mississippi Department of Education's budget. As such, we recommend providing a lower amount of $162 per student. However, should the state decide to include the $18 million currently allocated outside of the formula, an additional $38 per student should be added, so that in either scenario, the state provides $200 per student.

Technology:
Many districts report rising technology costs as they restructure schools and classrooms for the 21st century. There are notable discrepancies between districts in this area, perhaps more than regarding any other area of expenditure. Some districts in the state are already outfitted with a device for every student and multiple computer labs to support testing. Others have spread testing over the course of an entire week to meet new online test-taking requirements because local technology infrastructure falls far short of accommodating every student.

EdBuild recommends that the state provide between $150 and $200 per student for technology upgrades and maintenance. This assumes a "seat maintenance" policy under which computers should be replaced on a rotating basis, at minimum intervals of four years. The state should also consider lifting restrictions on the use of capital funds to support the one-time purchase of computers and other technology infrastructure in order to allow districts that may be lagging to catch up to their peers. Another possible approach is for the state to provide some funds under a separate categorical appropriation for one-time upgrades on an as-needed basis.

RECOMMENDATIONS RELATED TO STUDENT WEIGHTS

Transportation:
There is common consensus in Mississippi that transportation funding in the current formula is generally among the last of the calculations for distribution, and in practice, amounts are usually determined based on the amount of money remaining rather than on actual costs. Once the available funds are identified, each district's particular share is computed based on its geographic size.
Because this allocation hasn't been recalculated in some time based on actual expenditure data, we recommend a starting point: providing between $137 (the current per-pupil funding for transportation in the existing formula) and $150 per student as part of the new base amount. On a cost-adjusted basis, this would amount to 4% of total student costs, which aligns with the national average. Additional transportation costs incurred by especially sparse districts can be funded through a sparsity weight within the new formula. Additionally, the state should review the spending and efficiency of transportation under a new transparency system.

Administration, Maintenance, and Operations:
The legislature has rightly been concerned about rising administrative spending at the district level over the past several years. It is unclear, however, whether this increase is driven by rising costs associated with staffing mandates, the mounting economies-of-scale challenges in districts losing students, or inefficiency in district practices. In reality, all of these factors are most likely playing a role in the upsurge.

Nationally, districts spend an average of 12% of their total funds on general and school administration, but it should be noted that Mississippi's average district enrollment is lower than the national average, and therefore, districts are less able to achieve cost-efficiencies. As such, EdBuild recommends that the student base include between $448 and $576 per student to support these costs, which would constitute between 12 and 14% of the total base amount.

Many administrators of small districts also report that maintenance is a concern. For sparse districts with lower property values, the ability to fund capital repairs or new construction is limited, so regular operating funds are critical to cover small, capital costs each year. Nationally, districts spend 10% of their funds on operations and maintenance. EdBuild recommends that Mississippi provide no less than that through the student base. Therefore, per-student funds for the upkeep of buildings and maintenance of properties should range from $374 to $411 as part of the total base amount.

In Total:
In total, the base per-student funding should range between $4,694 and $5,250. For the purposes of projecting actual funding associated with weights, we use $4,840 as a temporary recommended base amount.

Funding Estimate	Low Range	High Range
In-School Staff	$3,263	$3,538
Non-Personnel School Support	$162	$200
Professional Development	$160	$175
Technology	$150	$200
Transportation	$137	$150
Administration	$448	$576
Maintenance and Operations	$374	$411
Total	$4,694	$5,250

LOW-INCOME STUDENTS

Research has consistently shown that children from low-income families require additional resources in order to learn at the same rate and level as their more advantaged peers.[xxviii] In part, this is common sense: these students, through no fault of their own, are often behind their peers in foundational literacy and numeracy skills by the time they enter school.[xxix] Additionally, they often need more intensive counseling and dropout prevention supports, and frequently rely on the meals served by the district for basic nutrition.[xxx]

However, new research has demonstrated that, if the financial support is provided, these students can succeed and see substantial improvements in their future outcomes. Most notably, a recent study by Jackson et al. of multiple states that made significant investments in low-income children determined that a 10% increase in funds for all 12 years of public school does very little to affect the future outcomes of non-poor children.[xxxi] However, the same investment in low-income children is associated with an estimated half-year of additional education, 9.6% higher adult earnings and a 6.1 percentage point reduction in the annual incidence of adult poverty.[xxxii] As noted by the researchers, these results imply that a 20-25% increase in per pupil spending throughout one's school years could eliminate the average attainment gaps between children from low- income and non-poor families. It is clear, therefore, that early and sustained investment in students from low-income families will bring real long-term benefits for the state's overall economy, increasing the tax base, reducing the poverty rate, and lowering participation in social welfare programs.

Mississippi's current formula calls for providing districts with 5% more funding for each student who is eligible for free lunch under the National School Lunch Program. This policy was forward-looking in 1997. However, thirty-nine states now apportion additional resources for low-income students,[xxxiv] the overwhelming majority of which provide a greater percentage funding increase for these students than Mississippi.[xxxv] Additionally, Mississippi is currently providing this relatively low level of support to a very high proportion of students. (In 2016, 338,000 students, or 70% of students statewide, were funded at this increased level.) This has the effect of turning what was intended to be a targeted equity provision of the formula into a near-standard allocation, diluting the impact of providing increased funding for the lowest-income students relative to their peers.

Recommendation #1a: Substantially increase the "low-income" weight per student

One of the advantages of a weighted, student-centered funding formula is that it separates out the costs associated with educating particular groups of students, which makes for easy comparison of state practices with the most up-to-date research available. The study cited above provides compelling evidence that a substantial increase in funding for the lowest-income students relative to their peers can virtually close life outcome gaps,[xxxvi] and it's important to note that this study only adds to a strong body of existing research supporting the conclusion that higher school funding levels are connected to improved results for disadvantaged children.[xxxvii]

Under the current formula, the additional funding for a low-income student amounts to $268. This low level of funding per student may not even be sufficient to cover the difference between the cost of a school lunch and the USDA reimbursement,[xxxvii] much less important supports in the classroom and school like interventionists, counselors, and reduced student-to-teacher ratios.

In order to ensure that the weight for low-income students is sufficient to provide appropriate academic and non-academic supports, we recommend that Mississippi increase the weight for low-income students substantially to better align with compelling research and national norms. Using other state practices as a guide, we recommend that the weight applied be variable based on the base student cost, ideally an additional 25% above the base. This would provide more than $1,200 per student—meaningful supplementary support.

Recommendation #1b: Better target low-income funding by using student poverty estimates rather than free-lunch eligibility figures

Recent federal rulemaking by the US Department of Agriculture will dramatically reduce the efficacy of using enrollment in the National School Lunch Program to count and fund students from low-income families. Under the new rule, called the "Community Eligibility Provision," any school district with more than 40% of its students enrolled in public assistance programs may provide free meals to all its students without having to collecting family income data to confirm eligibility.[xxxix] Because family income information will cease to be collected by many school districts, there will be no way to use an accurate count of free-lunch-eligible students as an indicator of economic need. This has already had an impact in Mississippi, and may be one of the reasons for a growing demand on state funds for low-income students. In 2011, only seventeen districts reported 100% free-lunch eligibility.[xl] By 2014, that number had grown to fifty-one, presumably due to more districts electing to make use of the Community Eligibility Provision. [xli] This inflated the count of free-lunch-eligible students significantly, creating a false claim on state education funding. While this new rule is a great leap forward for children whose families may not have otherwise participated in the free-lunch program due to stigma or difficulty verifying their income, its unfortunate side effect is to render free-lunch eligibility much less useful as a means of identifying students in economic distress.

As a result, we recommend that for the purposes of the funding formula, Mississippi use the United States Census Bureau's estimates of district school-aged poverty rates, updated each year as part of its Small Area Income and Poverty Estimates. This count is an impartial, third-party estimate that should eliminate concerns related to inaccurate self-reporting of eligible students. It can also significantly reduce administrative time at the district level prior dedicated to counting and documenting low-income students. In addition, the federal poverty level ($24,300 for family of four in 2016[xliii]) is a more focused measure of economic distress, particularly for Mississippi where the median household income for families with children under 18 is $44,600,[xliv] making the poverty level 54% of the state's median household income. This is very similar to the relationship of the federal free-lunch eligibility threshold of $31,590[xlv] to the national median household income for families of $62,414,[xlvi] confirming the reasonableness of the federal poverty level as an indicator of economic disadvantage for school funding purposes in Mississippi.

ENGLISH-LANGUAGE LEARNERS

Mississippi is home to a growing number of non-English-speaking students (English-Language Learners, or ELL students) and families. There are now tens of thousands of ELL children attending public schools in the state, and some administrators report student populations in districts that speak more than 26 different languages. Developing proficiency for academic success is a lengthy process; it is estimated that it takes an ELL 3 to 5 years to become proficient in conversational language, but 4 to 7 years to develop academic proficiency.[xlvii] Success in this area clearly requires sustained support.

Federal law and the United States Supreme Court have been clear about the responsibility of schools to ensure that these students have equal access to a quality education. Specifically, the Supreme Court ruled that "There is no equality of treatment merely by providing students with the same facilities, textbooks, teachers, and curriculum; for students who do not understand English are effectively foreclosed from any meaningful education."[xlviii] Both the Civil Rights Act of 1964 and the Equal Education Opportunity Act of 1974 specify that it is the responsibility of schools to provide sufficient support to English-language learners (ELLs) to access a quality education.[xlix] Because, under the Mississippi Constitution, the state is ultimately responsible for providing access to education, the state should recognize the additional costs associated with teaching English learners.

Moreover, bringing ELLs to English-language mastery is an important investment that brings future economic returns. Working-age adults that have limited English proficiency earn at least 25% less—and among some groups, as much as 40% less—than those that are fluent in English.[l] Even highly skilled immigrants with limited English proficiency tend to find only unskilled work.[li] On the other hand, the children of English-proficient, immigrant parents are more likely to see positive future academic and economic outcomes.[lii] It is clear that the state has a long-term economic interest in graduating students who are fluent in English.

Like in many other areas of education finance, cost studies related to ELLs produce widely varied spending recommendations. One area of difficulty associated with determining the appropriate level of funding for non-English-proficient students is the high rate of overlap between these students and those below the poverty line, and the commonalities between the services that support these populations.[liii] (State policies sometimes recognize these intersections: In California, for example, there is such a direct correspondence that ELLs and low-income students are not distinguished from each other in the "at-risk" concentration funding provided by the state.[liv]) Moreover, while parsing classroom supports like language tutors, reading coaches and interventionists is easy to do when considering just one student, it becomes more difficult when contemplating how these supports will work when serving thousands of students.

In three different studies conducted in the same year, one single costing-out firm produced very dissimilar estimates: ELLs in one state were projected to cost nearly double the same students in another state.[lv] While this evidence may underscore the notion that "costing out" is an imperfect science, it also demonstrates that some of the ancillary supports provided to ELLs are sometimes covered under a separate funding stream from the state (most often funding for low-income students).

Recommendation #2a: Provide ongoing supplemental funding to assist English Language Learners in accessing a quality education

Mississippi is one of only six states that do not provide additional state support for these students, whether through a formula provision or a separate state grant.[lvi] To date, the only targeted funding available to support these students in Mississippi is the federal Title III funds received under the Elementary and Secondary Education Act (ESEA). Under federal rules, the minimum grant from these funds must be $10,000,[lvii] which means that districts in Mississippi would need to have more than 70 ELL students in order to qualify for independent Title III funding. Funding under this program averages $200 per student. A district serving 175 ELL students would need per-student funding at a level three times higher in order to afford a single bilingual teacher or tutor.[lviii]

As a general rule, states throughout the country provide approximately 20% in additional funds to support English language learning, either as a weight or as a flat or varied categorical grant.[lix] We recommend that Mississippi include a weight of between 15% and 25% for ELL students in order to align with national practices, to be reviewed and adjusted by the state as needed pursuant to transparency and reporting proposals.

Recommendation #2b: Support the Mississippi Department of Education with the information needed to improve the count of, review accountability requirements for, and more closely monitor the costs associated with instructing English-language learners in Mississippi

Because Mississippi has not funded English-language learning with designated state funds in the past, data collection regarding this population has been less robust than that regarding other, high-focus student demographics. One document received from the Mississippi Department of Education with district-reported ELL enrollment numbers revealed that districts opted to not report student counts in 18% of instances across four years.[lx] Requiring that these students be specifically funded through the formula would bring about better reporting and a heightened

level of transparency for policymakers related to where these students are educated and what services they are offered in different districts.

EdBuild also recommends a two-to-three-year review of the actual costs of educating English language learners, building upon federal Title III reporting. Currently, MDE requests that districts provide expenditures and a detailed description of programs for ELLs when reporting on Title III funds. MDE should also ask districts to report related program expenditures from general funds, with equal detail, describing services provided to these students. Understanding how the receipt of state funds may affect and improve the ability of districts to serve these students will be critical to the state's overall plan for ongoing investment in ELL support and related Title III programs in the future.

SPECIAL EDUCATION STUDENTS

There is overwhelming agreement in the education community that students with disabilities require additional resources in the classroom. There is, however, a lack of consensus on how to provide those dollars.

There are three associated issues that raise questions about the best approach to funding the education of special education students: the compelling need to identify students with special needs accurately and early; the fear of over-identifying students; and the moral and legal[lxi] requirement to ensure that these students are taught in the least restrictive environment. Policymakers consistently struggle to create financial support programs that avoid incentivizing bad behavior in any of these three areas.

Some states provide funds to districts on a "census" basis, meaning that all districts receive a determined amount of money based on an average or assumed percent of special education students statewide.[lxii] One point in favor of this approach is that it eliminates the incentive to over-classify students as having special needs in order to receive additional dollars from the state. However, a chief downside is that small districts cannot achieve the scale necessary to serve students well with funding tied to statewide averages. The budget for a district with 1,000 students, for instance, could be greatly affected by the enrollment of just two or three students with profound needs, leading to either underserved or outplaced students. Given the small sizes of Mississippi school districts, this approach would pose a significant risk.

Some states provide funds on a reimbursement basis, often only for costs exceeding a certain threshold.[lxiii] In Connecticut, for instance, the state does not begin reimbursing per-student special education costs until they have exceeded 450% of the base student cost.[lxiv] This approach also eliminates the financial inducement to classify a student as having special needs, and it incentivizes efficiency since the district must spend its own money before receiving either full or partial reimbursement from the state. However, this method could lead to under-identification of special needs students, since districts bear more of the cost burden.

Of course, talk of financial incentives imbedded in funding methods is usually the purview of policymakers. It's difficult to conceive of an administrator who would suggest that a student be placed in special education simply to generate more money for their district. Nor is it easy to picture teachers and principals intentionally prolonging the identification process in order to divert dollars from students with special needs to other parts of the school or district. However, it is worth pursuing a prototype that puts policymakers at ease and guards against the rare bad actors.

Many states' formulas include either a single weight for all special education students or multiple "tiered" weights for different categories of special education students.[lxv] These systems have particular merit. In any weighting system, funding is directed for student need regardless of the size of the district, which means that smaller

districts have a greater chance of being able to provide the appropriate support. And tiered funding can assist in differentiating the costs of educating students with disparate disabilities—for instance, a student with a language impairment compared to one with a traumatic brain injury—so funds can be targeted more precisely to student need. In its clearest form, this means aligning funding with the contents of students' Individual Education Plans (IEPs) as closely as possible. Funding IEP-prescribed services gives policymakers faith that special education funds are being appropriated efficiently while also ensuring that districts, no matter their size, receive the funds necessary to educate each student.

One example of such a model is the one used in Florida. Several years ago, Florida moved to a model that provides funding to districts based on the specific services identified in the IEP for each student.[lxvi] The state requires schools to rate the degree of support students require in several areas, including ability to learn in the general education environment, behavior and social-emotional abilities, healthcare requirements, capacity to function independently, and communication skills.[lxvii] These ratings are aligned with students' IEPs and specific goals.[lxviii] Using a state matrix of services, ratings are converted into a "cost-factor" score that determinines which weighted category is most appropriate for the student. [lxix]

Recommendation #3a: Implement a multi-tiered weight that provides dollars to districts based on the diagnoses of special education students

Mississippi is currently one of only six states with a funding model that provides funding to districts based on an assumption of resources needed.[lxx] This resource-based model is not specifically calculated based on student needs or IEP-prescribed learning support—costs are calculated based on the placement of students and the teacher units necessary to serve those placements. Thus, the student with a traumatic brain injury is liable to generate significantly less funding than what is actually needed to meet her needs, while the student with a language impairment likely receives greater funding than is actually necessary to ensure he can be successful in the classroom.

There are other concerns with Mississippi's current approach. The funding associated with teacher units is calculated using the count of teachers estimated to be needed for each district's special education program and multiplying that count by the average teacher salary in the district. This works against flexibility and innovation at the district level by relating funds to a specific kind of expenditure. It is also biased towards districts that employ more senior teachers, and those with salary supplements, because average salaries are higher in these districts. As a result, two students with the same diagnoses and IEPs may be funded at very different levels by virtue of being enrolled in different districts.

EdBuild advises moving to a multi-tiered weighted funding model that bases funds on the service needs and diagnoses of students rather than on district average teacher salaries. As a first step, pending further analysis (see recommendations #3b and #3c, below), we recommend that students be assigned to one of three tiers, which are based on the prevailing approach to (and therefore cost of) educating students with specific diagnoses.[lxxi] Each tier would be associated with a different level of additional weighted funding.

The tiers recommended are:

- Tier one: 60% over and above the base amount (or a weight of 1.6) for students with specific learning disabilities, speech and language impairment, and developmental delay
- Tier two: 125% over and above the base amount (or a weight of 2.25) for students with autism, hearing impairment, emotional disturbance, orthopedic impairment, other health impairment, and intellectual disability
- Tier three: 170% over and above the base amount (or a weight of 2.7) for students with visual impairment, deaf-blindness, multiple disabilities, and traumatic brain injury

RECOMMENDATIONS RELATED TO STUDENT WEIGHTS

The distribution of weights as recommended is necessary in order to meet Maintenance of Effort (MOE) requirements under the Individuals with Disabilities Act (IDEA).[lxxii] If changes are made to these weights during the legislative process, weights must be rebalanced to ensure that MOE requirements are met. (See recommendation #3b, below.)

Recommendation #3b: Request that Mississippi Department of Education review recommendations to ensure that disability tiers are appropriately matched and classified, and that Maintenance of Effort requirements under IDEA are met.

Our recommendations are derived from several conversations with special education officials, superintendents, and parents of special-needs students, as well as the multi-tiered special education funding systems already in place in other states. However, it is critical that the Mississippi Department of Education (MDE) review this recommendation with a specific focus on ensuring that the diagnoses are appropriately categorized based on the average costs of educating these students in the state.

Several local factors can affect costs for special education students. Mississippi has a relatively small average district enrollment size, so standard "costing-out" practices that assume a degree of efficiency attainable only in medium or large district may fall short in this case. Additionally, the workforce in Mississippi is very different than other states, and special education is nearly always at the top of the list of teacher shortage areas. Additional funds to attract, retain, and develop special education personnel for specific disabilities or the provision of particular supports may be a cost driver that should be factored into revised recommendations—particularly for the 48 districts also experiencing general teacher shortages.[lxxiii]

Additionally, MDE should ensure that the dedicated special education funding under this proposal (currently calculated as only the amount generated through specific special education weights) is sufficient to meet annual Maintenance of Effort requirements under federal IDEA law. Failure to do so may mean a loss of federal funds. MDE should advise the legislature of the final determination of MOE required under current law in order to ensure that any changes to this funding proposal meet federal requirements.

Recommendation #3c: Create a commission to study and make recommendations related to service-based (IEP-based) funding

While multiple-tiered weights based on diagnosis alone would represent a big step forward for Mississippi, EdBuild believes that an IEP-based model, which incorporates consideration of both diagnosis and services, could move the needle even further to improve the precision of special education funding throughout the state. Funding based on student IEPs would take most of the guesswork out of the financing of special education and would significantly increase the impartiality of funding for students with special needs.

However, this system would necessitate an overhaul of how schools currently calculate, budget and report on special education students. A well-crafted program of this nature would also likely require an expansion of capacity within the Mississippi Department of Education. Moving to an IEP-based funding model, if deemed appropriate, would therefore be a longer-term goal for Mississippi.

The commission should include administrative personnel focused on special education at the district level, school business officers from several districts of varied size and geography, teachers and support staff working with special education students, parents of special education students, and if possible, at least one student who has matriculated through school under an IEP. The commission should study this model and make recommendations

related to whether an IEP-based funding system is appropriate for the state of Mississippi, given the resources and time needed to implement the program thoughtfully and changes that may be necessary to the State's Performance Plan and Maintenance of Effort annual baseline funding under the Individuals with Disabilities Education Act (IDEA).

GIFTED STUDENTS

Just fewer than seven percent of Mississippi's students are identified as gifted, which is consistent with the national average.

It is widely recognized that gifted students should be provided additional support in order to be appropriately challenged, engaged and successful in school. The National Association for Gifted Children (NAGC) recommends a wide array of special accommodations, from extra support in the regular classroom to full-time grouping with students of similar abilities to course or grade advancement.[lxxiv] Additionally, given the under-representation of high-need groups, such as low-income students and English-language learners, in gifted programs,[lxxv] designated gifted education funding may be instrumental in allowing for more widespread and equitable assessment and identification of high-ability students.

Mississippi's school districts are deploying multiple variations of gifted support, practices that are already supported by supplemental funding for these students in the form of an add-on allocation. However, this allocation is calculated for each district based on its presumed staffing costs: the number of teachers needed to serve the district's gifted students is multiplied by prior-year teacher salaries in the district to compute the amount of state support that will be provided. In practice, this awards more funding to districts with more experienced teachers or salary supplements, meaning that services for gifted students are funded at very different levels across the state, varying from under $444 per gifted student in Okolona Separate to more than $4,200 in Hollandale.[lxxvi] (See Appendix C for complete information on current levels of gifted funding per student.)

Recommendation #4a: Maintain the existing effective weight for gifted students, standardized across the state

Thirty-one states currently provide additional support for gifted students, but only eight provide funding through the general education formula in terms of a weight.[lxxvii] Supplemental weights vary from 12% to 60%, which produce wide-ranging effective amounts of funding, depending on the base student funding level.[lxxviii] In Texas, for instance, a 12% weight for gifted students produces an additional $617 per student.[lxxix] In Oklahoma, a higher weight of 34% produces a lower added funding amount of $551 per student because of the state's lower base student funding amount.[lxxx]

If the total state funding currently provided for gifted education in Mississippi were converted into a uniform, statewide amount per gifted student that was then expressed as a weight applied to the current base amount, that weight would be 26%. In keeping with national trends, EdBuild recommends a gifted weight of 20%-26%.

Recommendation #4b: Release spending restrictions related to gifted funds in order to allow for district innovation

Under the current funding formula, one teacher unit is calculated to be necessary for every 15 gifted students. However, when funds are reduced during any annual budget process, funding drops but the student-to-teacher ratio isn't lifted. Multiple administrators have suggested that this ratio is too prescriptive, and since the spending requirement does not match the funding provided when cuts are made, the system creates what is essentially an

unfunded mandate.

EdBuild recommends that funding for gifted education be provided without reference to a student-to-teacher ratio. This would allow for greater flexibility in determining models that work best for gifted students at the school and district level.

STUDENTS IN DIFFERENT GRADE LEVELS

Different phases of schooling bring with them different challenges—and varying resource needs. These can include everything from smaller class sizes in the early grades to costly equipment for vocational instruction in high school. twenty-five states currently recognize these differences in their education funding formulas, providing funding to districts at levels that vary depending on the number of their students in each grade level.[lxxxi] Mississippi is not currently among these states.[lxxxii]

However, the state does set goals for particular grade bands. In 2013, the state legislature passed the Literacy-Based Promotion Act, which focuses on building reading skills in grades K-3 and sets a threshold of reading achievement that must be crossed before a student may be promoted to fourth grade.[lxxxiii] The state does not, however, currently provide general increased funding for the education of K-3 students in support of this goal.

Moreover, the state has clear expectations for finishing high school students. The ultimate goal of K-12 education in Mississippi is made clear by the state's standards for instruction, which are called the College and Career-Ready Standards.[lxxxiv] The state aims to prepare all students to succeed in both higher education and the workforce. Specifically, under Goal 2 of the Mississippi Board of Education 5-Year Strategic Plan, every high school student is meant to graduate prepared for both college-level coursework and meeting academic and employability standards for a career.[lxxxv] These twin goals provide all students with meaningful choices regarding postsecondary pathways. However, the state's funding system is not currently aligned with this aim.

Mississippi currently funds career and technical education (CTE) offerings as an "add-on" program, and allocations are mostly calculated using an estimated count of the teachers required to staff each district's CTE programming, multiplied by the average cost of teacher salaries in the district. In 2016, add-on and other state funding for CTE totaled $355 per high school student enrolled in vocational programs. However, because the funding is tied to each district's average teacher salary, the per-student allocation is lower in districts with relatively inexperienced teaching staffs and districts without salary supplements. Current funding for each CTE student varies from just $102 in Yazoo County to over $1,650 in South Delta.[lxxxvi] (See Appendix C for complete information on current levels of CTE funding per student.) This add-on approach to funding CTE assumes that some students are enrolled in designated career-track programs that require discrete funding streams, while others attend more conventional academic programs that can be treated as part of a district's regular expenses.

Mississippi also funds alternative education as an "add-on" program, with allocations based on statewide assumptions about the proportion of district students enrolled in alternative education programs (not actual counts of students) and on prior-year expenditure data. Importantly, the formula funds the greater of .75% of Average Daily Attendance or 12 students, a system that often provides funding for more students than are actually enrolled in a district's alternative education program. In 2016, 59 districts in Mississippi received funding for 12 students despite having fewer students in alternative programs.[lxxxvii] Notably, this funding system predates the states 2004-2005 restructuring of Alternative Programs in Mississippi by several years. Overall, this system provided $8,747 for each student last year.[lxxxviii]

The treatment of alternative education and CTE as "add-on" programs in the current formula, which dates back to 1997, does not align with the state's current goals. By considering each of these programs separately rather than funding an integrated effort to prepare all students for multiple kinds of postsecondary success, the state undermines its intention to ensure that all students are ready for both college and career. These funding streams supports separate alternative and career-track programming but do not provide designated funding for college preparedness initiatives, like advanced-placement, International Baccalaureate, and other college-credit-bearing course offerings; expanded access to advanced science, technology, engineering, and math courses; and improvements to college guidance and advising systems. During the conversations with stakeholders around the state that informed EdBuild's recommendations, school and district leaders expressed that the current funding system does not support innovation in non-CTE high school programming.

Recommendation #5a: Provide a single stream of supplemental fiscal support to support all high school college- and career-readiness programming

In place of the add-on programs currently supporting CTE and alternative education in Mississippi, EdBuild recommends that weighted funding be provided for each high school student equal to 30% of the base amount, or approximately $1,450. This would represent a significant increase to current average allocations for CTE and alternative education and would reflect the state's evolving goals for, and expectations of, high school students. While this single-stream approach makes direct comparison to other states difficult, this weight is similar to the secondary grade weights in some states (such as the 9-12 weight of 26.8% in Arizona and the 7-12 weight of 25% in New Mexico[lxxxix]) and the CTE weights in other states (such as the 26% weight for county vocational district students in New Jersey, the 29% weight for full-time-equivalent CTE program enrollees in Wyoming, and the 35% weight for full-time-equivalent CTE program enrollees in Texas[xc]).

A single stream of supplemental funding for high school students would have important benefits. First, by treating the various special program expenses incurred by high schools as a single cost-driver, the state would allow districts to structure educational offerings in the way best suited to their student populations, whether in the form of discrete programs, integrated curricula, or support structures outside the classroom—or, most likely, all three. This would help districts to offer programs that are truly aligned with the twin goals of college preparedness and career readiness for all students. Secondly, and relatedly, by providing districts with a standard amount of supplemental funding for each high school student, the state would remove any possible problematic incentive to track students into specific, resource-generating pathways. Finally, decoupling the calculation of this funding from any program's assumed student-to-teacher ratio would also provide greater flexibility in the form and nature of this programming.

Recommendation #5b: Create a commission to study and make recommendations related to an early learning funding continuum by expanding pre-kindergarten funding and appropriately weighting for early grades

Mississippi has recently taken steps to focus on early education. The Early Learning Collaborative Act of 2013 expanded access to high-quality prekindergarten (pre-K) programs by funding early learning collaboratives—district- or county-wide partnerships between school districts, Head Start programs, and private providers offering approved prekindergarten programs.[xci] The law also transferred responsibility for early learning programs from the Department of Human Services to the Department of Education, cementing pre-K as part of the state continuum of educational programs.[xcii] Separately, the passage of the Literacy-Based Promotion Act in the same session heightened the focus on reaching achievement in grades K-3, as described above.[xciii]

These policies reflect an understanding that the early grades, prekindergarten through third grade, are vital years that set the foundation for a child's education. In many states, this is addressed through explicit funding for these

grades, like Arizona's funding for K-3 reading programs and Ohio's funding for early educational investment in the same grades.[xciv] Mississippi would do well to consider providing additional funding for students in early grades through a weight in the funding formula.

A weight only for students in K-3 would not align with the state's efforts to bring pre-K into the broader state continuum of educational programs. However, the cooperative, public-private structure of prekindergarten provision and the fact that the state's education funding formula governs only grades K-12 make it impractical to prescribe a weight for students beginning in pre-K at this stage. The state should create a commission to study methods for providing supplemental funding for students in the early grades that both create connectivity between pre-K and grade school and promote early academic success.

STUDENTS IN RURAL OR SPARSE SCHOOL DISTRICTS

Many school districts in the state of Mississippi serve sparse communities: thirty of Mississippi's school districts are home to fewer than four students per square mile.[xcv] These districts face transportation, administrative, and other economies-of-scale burdens not experienced by more dense districts.

An analysis of national spending figures available through the National Center for Education Statistics sheds light on the additional per-pupil cost burden that small and sparse districts face nationally. Whereas districts that enroll between 15,000 and 24,000 students can afford to cover their general administration expenses with just 1.1% of spending, the same costs equate to 3.5% of all spending for districts serving fewer than 3,000 students.[xcvi] Transportation costs for small districts are also higher than those with larger enrollments—accounting for 4.9% of all spending in small districts compared to 3.9% for their larger peers.[xcvii] It is also the case that sparse school districts struggle to attract and retain talent. In fact, 70% of Mississippi's sparsest school districts are certified Geographic (Teacher) Shortage Areas.[xcviii]

Sparse districts in Mississippi also tend to have lower-value tax bases to draw on in order to raise the funding needed to operate with their diseconomies of scale. The average value of one mill in the sparsest districts of the state is $86,621, which is less than half the $197,934 average mill of their more populated counterparts. (See Appendix D for a complete list of district mill rates.)

Mississippi currently does not provide additional support for sparse or small school districts outside of transportation funding, which offers fairly minimal extra support. (In 2017, the average per-student funding for transportation, across both sparse and non-sparse districts, was $136.) Many other states recognize the additional funding needs of sparse districts through a per-pupil grant or (as in Louisiana and Arkansas) as a weight to the student base.

Recommendation #6a: Provide additional fiscal support for sparse school districts

In order to assist school districts currently disadvantaged by their geography, we recommend that a 10% weight be added to the base amount for every student enrolled in a district where there are fewer than four students per square mile. This will provide an effective additional amount of funding of $484 per student in such districts. A classroom of 23 students will generate over $11,000 more in resources under this weight. A sparse district with an enrollment of 1,000 will receive almost half a million dollars. These funds can be used for expenses such as small capital repairs or to cover the one-time cost of upgrading broadband access in schools to a level sufficient to support 1:1 learning.[ci] These funds could also offset ongoing per-student difference in technology maintenance costs compared to eligible e-rate discounts.[cii] They can also support teacher incentives, such as signing bonuses, salary supplements, or housing assistance for teachers in high demand.

Recommendation #6b: Continue to review and consolidate (but do not reduce aid to) sparse districts, and encourage joint agreements and collaborative efforts

Mississippi should be commended for the strides it has taken in recent years to consolidate school districts. Though often politically contentious and difficult, consolidations can be an effective tool to free more resources for use in the classroom. Put plainly, through no fault of their own, many districts face a higher operational cost burden when student enrollment is low. There must be one person, for example, who oversees the entire district. A superintendent's salary in a district of 1,000 students may cost $90 per student, whereas the same position in a district of 10,000 students would cost $9 per student. In many cases, it makes good fiscal sense to consolidate administrative functions—even without changing school locations or student enrollment zones.

Forty-seven of Mississippi's school districts currently have student enrollments of less than 1,500 students.[ciii] It is exceedingly difficult for a school district of this size to match the cost efficiencies that can be achieved in districts with many more students. In these cases, consolidations should be carefully considered.

However, consolidations aren't the only tool in the toolbox for states like Mississippi. Special education cooperatives are one promising approach. In this model, either an existing school district or a third party provides special education support to other nearby small districts.[civ] In essence, districts join together to create the economies of scale necessary to achieve efficiency, but perhaps more importantly, to better serve special-needs students in their home schools. Cooperatives may provide actual personnel support for special needs students, or at a less intensive level, may provide technology and software and supporting staff that rotate through different schools and districts as needed to enhance services to students. One study in 2005 suggested that districts in Massachusetts could have saved the state $46 million dollars while improving supports for special needs students simply through the creation of cooperatives.[cv] Similarly, joint powers agreements like insurance risk pools have the potential lower administrative costs for districts that lack scale in spending or staff to access efficient prices. And management alternatives, wherein nearby school districts enter into joint agreements or "purchase" support from each other, are options to reduce administrative costs for sparse or small districts.

All of these options should be incentivized by the state, and the legislature should ensure that no rules or regulations stand in the way of these types of collaborative agreements. Additionally, the MDE should facilitate opportunities for districts to think through efficiencies that they may be able achieve cooperatively, and should consider whether some portion of the federal funds received for general or special education can be used to support districts in forming and maintaining management alternatives.

RECOMMENDATIONS RELATED TO STUDENT COUNTS

There are many ways to count students in a state formula in order to determine the allocation for each school district. Generally, the count method must answer two fundamental questions: what is being counted, and how often. Answers to these questions drive the predictability, consistency, fairness and administrative burden related to a key element of school funding.

Regarding the question of what is being counted, there are two strategies. Attendance-based counts include the number of students present, while membership-based counts include all students enrolled in a district, whether or not they happen to be in school on any specific day. There is also a question of how often the count occurs. Some states use a single, one-day count of either attendance or enrollment, and some use multiple individual count days or averages of either attendance or membership over long periods.

Those who support a single count do so from an efficiency and administrative perspective—it's simple and less time consuming, therefore more streamlined and lower cost. Multiple count days can give a broader picture of student mobility, and supporters argue that it is therefore more accurate and can act as a second-tier incentive to keep students enrolled through all annual count days. Regardless of whether counting attendance or membership, sixteen states use a single count day and twelve use multiple count days.[cvi]

Average Daily Attendance (ADA) systems average the daily count of students in attendance over a given period, while Average Daily Membership (ADM) systems average the daily count of students enrolled. One argument in favor of ADA is that, by only funding students present, the approach is a lever that pressures school districts to actively work to reduce absenteeism or dropout rates because it is in their financial interest for students to be in school. On the other hand, schools must staff, provide classroom materials, and prepare meals for the students who are enrolled in a school, and these costs cannot be scaled downward on any given day if specific students are absent. In other words, when funding based on ADA, there is a gap between the actual costs to schools and the funding provided, but when funding is allocated based on ADM there is less specific incentive for schools to keep enrolled students in attendance. Twenty-two states use an annual count that averages all or most days of the school year: Seven states use ADA to determine funding, and fifteen use ADM.[cvii]

Mississippi currently uses an ADA count as the basis for the calculation and distribution of per-student resources, but only averages counts over the months of October and November. A relatively new rule adds that a student must be present for 63% of the day in order to be counted for attendance and funding purposes.[cviii]

94.4% of Mississippi's elementary and secondary education students attended school on an average daily basis in 2011-2012, the most recent year for which nationally normed data is available.[cix] (This exceeded the national average of 93.9% and ranks Mississippi 18th in attendance rates across all states.[cx]) Given that schools are required to prepare to serve their full enrollment even when funding is apportioned based on attendance, this attendance rate means that districts in Mississippi lost 5.6% of the funding necessary to operate, which in 2016 would have amounted to at least $300 per student.[cxi] At the national average student/teacher ratio of 16:1, this per-pupil loss is equivalent to almost $5,000 per teacher.

Recommendation #7a: Fund districts based on enrollment (membership) rather than attendance

Because the number of students in attendance is necessarily no more than the number enrolled and is often less, systems that base their calculations on Average Daily Attendance (ADA) underestimate the funding that schools need in order to run. It is indeed true that as many of Mississippi's administrators have suggested, districts don't receive enough dollars to support the commitments they've already made in anticipating that every child will be present in school each day. Districts' 2016 funding, attendance, and enrollment figures demonstrate this problem:[cxii]

Total Base Funding Provided	Average Daily Attendance with High Growth	Amount per Student at ADA	Average Daily Membership	Amount per Student with ADM
$2,241,470,991	450,085	$4,980.11	479,382	$4,676.75

Based on an ADA count showing just over 450,000 students in attendance across the state, MDE allocated $2.24 billion in per-student base funding. However, districts were responsible for serving all students enrolled (that is, ADM), or nearly 480,000, leaving nearly 30,000 uncounted and unfunded. This effectively reduced the base funding provided per student by more than $300.

One can only imagine the chaos that would ensue if districts instead spent based on what they received: sending a teacher home an hour early because two of her students were absent that day, or preparing lunches or purchasing computers only for the average number of students present each day, leaving some students hungry or behind in the classroom on high-attendance days. If this seems untenable to policymakers, funding shouldn't be allocated in a way that stops short of schools' costs.

In fact, funding schools based on ADA may run contrary to the interest of keeping students engaged and in the classroom: adding electives, hiring interventionists, and lowering student/teacher ratios are all effective strategies to reduce dropout risk, but they all require resources to implement. When funding is deflated using ADA, and further reduced through the recently implemented 63% rule, schools actually lose the money that would help in running programs that inspire students to attend and stay in school.

Recommendation #7b: Count enrollment on multiple days throughout the school year

In order to avoid underfunding, and to achieve increased predictability and lower the administrative burden, EdBuild recommends that Mississippi use a membership-based, multiple-count-day system for funding purposes, with counts occurring the first week of October, the third week in January, and the first week in May. For the purposes of calculating future-year funding for each district, the May and October counts should be averaged for districts losing students and the October count should be used for districts gaining students. For instance, for the 2017-18 school year, a growing district would receive funds based on the October 2016 count, while a district losing students would be funded based on the average of the May 2016 and October 2016 counts.

This will provide more predictability for school district leaders, who can begin their budgeting process in October. This will allow time for careful deliberation and evaluation of spending priorities and offer the opportunity to present proposals to their boards and voters in the new calendar year. This is a critical priority for many school district administrators throughout the state who serve a diverse range of student populations.

The January count will provide interim information and allow for forecasting. When enrollment declines, this count will give legislators the opportunity to consider before the budget is approved whether sufficient projected savings from student enrollment can allow for an increase in the per-student base amount in the coming fiscal year. When trends run in the opposite direction, the January count can assist in projecting coming-year increases based on the statewide aggregate enrollment growth identified in the interim count.

Recommendation #7c: Create an accountability lever for attendance that upholds the predictability of funding but provides a trigger provision to reduce concerns related to falsification

Although EdBuild believes that enrollment-based counts are a more straightforward and appropriate way of funding schools, incentivizing good attendance practices is a worthwhile endeavor, and Mississippi should ensure

that the prevention of chronic truancy and dropouts is a priority for all school districts. As such, we recommend that attendance monitoring be a part of a larger accountability provision, like school grading or accreditation requirements. The Mississippi Department of Education (MDE) should consider incorporating attendance into other areas of academic oversight, and the State Auditor should maintain an active role in auditing and/or certifying attendance reports.

Rather than attempting to force accountability by punishing districts financially through the funding formula, the legislature can consider a "trigger" arrangement, wherein a fiscal remedy can be applied if falsification is of concern. For example, school districts whose attendance is more than 7% lower than enrollment, or 150% higher than the state's average absenteeism rate, could be required to submit a plan to the MDE for more robust student engagement in the first year. If attendance doesn't improve in the following year, the state should reduce annual appropriations by a predetermined measure up to the attendance, rather than the enrollment, count.

RECOMMENDATIONS RELATED TO REVENUE

As previously noted, Mississippi provides a disproportionate amount of funding to schools from state sources. The total percent of revenue per student from state funds tops 50%, well above the national average of 46.7%.[cxiii] Additionally, local funding for schools in Mississippi comprises only 34.9% of all funds for schools, compared to an average of 44.7% nationally.[cxiv]

In fact, once figures are adjusted for regional cost differences, Mississippi provides a higher proportion of funding, and more absolute funding per student, from state funds than nearly all its southeastern peers.[cxv]

State	Per-Pupil Spending	Cost Adjusted Per Pupil Spending	Percent Federal	Adjusted Federal Funding Per Pupil	Percent State	Adjusted State Funding Per Pupil	Percent Local	Adjusted Local Funding Per Pupil	Equivalent Mississippi Funding with Selected State Local Share
Alabama	$9,028	$10,437	10.8%	$1,127	54.8%	$5,719	34.4%	$3,590	$10,134
Florida	$8,755	$9,158	11.9%	$1,090	40.1%	$3,672	47.9%	$4,387	$10,931
Georgia	$9,202	$10,146	10.1%	$1,025	44.0%	$4,464	45.9%	$4,657	$11,201
Louisiana	$10,749	$11,943	15.3%	$1,827	41.5%	$4,956	43.2%	$5,160	$11,704
Mississippi	$8,263	$10,052	14.9%	$1,498	50.2%	$5,046	34.9%	$3,508	$10,052
Tennessee	$8,630	$9,954	11.9%	$1,185	46.8%	$4,659	41.3%	$4,111	$10,655

Mississippi, like many other states, requires a minimum property tax contribution from taxpayers each year in order to support their resident school district. In Mississippi, this requirement is 28 mills (or 2.8% of assessed local property value). The state factors this requirement into its determination of state aid: First, it uses the funding formula to calculate the total amount of funding needed to support schools in a given district, and then it deducts the financial equivalent of 28 mills in that district in order to determine state aid. Districts may then levy additional resources, above and beyond the calculated formula amount to support their local schools, up to 55 mills—at which point voters must approve additional funding, and may only do so in certain, limited circumstances.

The state average millage rate is 47.7 mills. There is currently only one school district at the state minimum of 28 mills. Seventeen districts are currently at 55 mills, and 13 others have already exceeded the cap. (See Appendix 4 for a complete list of mill rates.)

However, there is an important exception in state law, known as the 27% rule, that has the effect of providing additional resources to some districts. Through this policy, the state has committed to funding at least 73% of the total amount needed to fund each district, as calculated through the formula. In other words, if the value of 28 mills for any district is higher than 27% of all formula funds, the state will provide the difference between those two values. For example, if a district's formula total is $100 million, and the value of 28 mills (or 2.8% of assessed property value) is $20 million because its property tax base is valued at $714 million, the district will receive $80 million from the state. However, if the value of 28 mills in the same district were instead $40 million because of a tax base that was valued at $1.4 billion, the state would provide $73 million, because the $40 million would exceed the district's maximum 27% local share of the formula. As a result, if the property-rich district chose to levy a tax of 28 mills that would otherwise be required of it, it would draw $113 million in state and local funds, rather than just the $100 million called for in the formula. (See Appendix E for the difference between 28 mills and the 27% rule for each district).

Recommendation #8a: Eliminate the "27% Rule"

The 27% rule redirects more than $119 million in state aid that could have otherwise been used to increase the statewide base amount per pupil in prior years.

The rule has two highly negative outcomes. The first is that it creates an expectation that the state will bear 73% of all funding for education—a percentage that far exceeds the national average of 46.7%. This mandate comes without the ability of the state to capture property taxes in order to relieve this burden, meaning that annual increases in education must come from general or earmarked state funds. Funding for education, therefore, will always be suppressed to levels that the state can afford when such a guarantee is in place. Second, and more problematic, this rule clearly biases districts that have a high property tax base, thereby providing more money than required by the formula, even before allowing for local flexibility to increase property taxes. Those two policies taken together produce an environment in which districts who could arguably raise more money for schools because of their wealth are instead receiving more money from the state to offset their costs than their less affluent peers.

Recommendation #8b: Allow districts to raise local funds above the state cap of 55 mills in special circumstances

We have heard from administrators and parents throughout the state who have suggested that the state consider raising the millage cap, or allowing for exceptions to the cap in some circumstances.

While a cap is one important mechanism for ensuring equity in a state formula, because it prevents the tax burden in districts from rising too much in relation to other districts' tax rates, it can certainly produce unintended negative consequences for students. There will unfortunately be times of economic hardship, or years in which other critical state priorities necessitate a cut in state education aid. In these circumstances, a district should not be left with no choice but to cut important programs or positions.

In times when there is a shortfall in state funds, we recommend that the state consider allowing districts now taxing at the mill rate cap to exceed this cap, with voter approval, to a level sufficient to make up for lost revenue on a per-student basis. Additional taxing power provided to districts at the current cap should be equivalent to the net loss of state funds, less calculated local funds at the 55-mill cap for the year in which the state reduction occurs. This taxing power should be approved by local residents in a manner similar to the 10% increase requirements currently in place under the law.

As a companion policy, the state may also consider a partial reimbursement for districts that raise taxes above 55 mills to cover a state decline in revenue if their median household incomes are below the state average. The state may do so through an equivalent income tax rebate to residents, or by providing additional state education payments once the total amount of state funding for education rebounds to its prior levels.

RECOMMENDATIONS RELATED TO TRANSPARENCY

By tracking where and how money is being used, Mississippi can begin to move from an inputs-based funding scheme, which provided funds based on anticipated programs and staffing, to an outcomes-focused funding formula, in which funding is provided based on what students with specific challenges require in order to achieve.

This shift means that Mississippi school districts must begin to track and report their spending in new ways, and the Mississippi Department of Education (MDE) must embrace the new requirements under the new Every Student Succeeds Act (ESSA) to develop a new model for the review of spending at the district and school level that provides more transparency for policymakers and the public and more fairly and accurately represents return on investment.

Currently, the state does not report financial data in its school grading system, nor does it link investment in specific groups of students with subgroup outcomes. It is impossible to evaluate the efficacy of investment in education if spending is not consistently tracked in tandem with outcomes. It is also frankly misleading to compare the performance of districts serving more children with special cost considerations to that of those serving fewer without cognizance of the costs they face.

There are several improvements that can also be made to the state's review policies related to the existing formula. Currently, the state is required to reset the per-pupil base amount every four years using previous-year spending data from "C"-graded school districts. Aggregate costs are reported at the district level in four categories: instructional, ancillary, administrative, and plant and operations costs.

As already noted, it's neither efficient nor effective to base future funding on prior actions and activities. If new spending considerations, like increasing technology costs, raise budgetary needs from one year to the next, sufficient funding will not be provided, forcing tradeoffs. Alternately, when developments like lower fuel costs and more fuel-efficient buses decrease funding needs, the state can make no accommodation to redirect these funds to students or educational services that most need support. Additionally, after a single-year spending decline due to a contraction of the tax base, future state aid allocations will be reduced whether or not the economy has rebounded since.

Moreover, C-graded districts may not serve student populations that are representative of the state as a whole. Choosing indicator districts by only their accountability grades prevents consideration of the particular needs and demographics of the students they serve.

Most importantly, the current system doesn't provide for a fair and balanced review of what is being spent, and what is being delivered to Mississippi's students, on a year-to-year basis. As a result, political rhetoric and policy decisions are focused on district spending practices, but not the goals towards which the spending is directed or the results achieved.

For all of these reasons, we recommend that Mississippi prioritize creating the infrastructure required to significantly improve financial reporting (at the school, district and state levels), including a transparent system that can easily match investment to student-level outcomes. We also recommend that the state consider putting in place a degree of accountability related to fiscal outcomes.

Recommendation #9a: Augment the current chart of accounts with student subgroup and/or school building identifiers

When school districts report on expenses like salaries, benefits, and supplies at an aggregate level, as is currently the system in Mississippi, this does not yield the type of information that policymakers need in order to determine whether funding levels for specific student subgroups are sufficient. This type of inputs-based financial reporting

focuses the political debate on district spending choices in isolation rather than promoting a discussion of whether current investment is producing the desired student outcomes.

Mississippi is currently employing one financial reporting best practice: it employs a common chart of accounts that all districts must use to track and report spending.[cxvi] This chart of accounts has a series of universally used codes that enable cross-district comparisons regarding types of funds used, categories of expenses, and specific costs. The codes currently in use, however, yield little information regarding two important questions: who benefitted from the cost, and what outcomes resulted from that investment?

We recommend that the Mississippi Department of Education create a fourth series of codes that enable the attribution of dollars spent to the students (by demographic) that benefitted. Understanding that a truly granular, student-based financial reporting system would require a comprehensive re-evaluation of the spending patterns of schools, an easy alternative could be coding expenses to the school level rather than to the student group benefitting, which, when paired with data about school demographics, would be sufficient to build a somewhat narrower understanding of the intent and outcomes of investments for student subgroups.

Recommendation #9b: Create a fiscal transparency system that compares financial investment and academic growth on an annual basis and compares district outcomes with peers

In order for a student-centered formula to be successful, policymakers must be able to evaluate the specific return on investment for the students that they are funding. We recommend that Mississippi create a fiscal transparency system that compares student growth for each school district on an annual basis compared to spending by school or student as described above. By comparing investment and outcomes on a year-by-year basis, policymakers can judge more accurately the impact of funding and begin to determine whether funding allocated for students with specific cost considerations is sufficient to elicit the intended academic outcomes.

For example, an analysis of what was spent on English-Language Learners across all districts and their language proficiency at the end of the year can assist the state in identifying districts that are spending efficiently and effectively, producing high gains at low cost. This would, in turn, aid the state in reviewing and updating student base amounts and weights on a regular basis in response to indications that investment in a certain student category may need to rise if no districts can produce the expected outcomes for a subset of students at existing funding levels.

Districts should be paired with "peer districts" for the purposes of cross-district comparisons of investment and outcomes. In identifying peers, each district's size and demographics of students should be taken into account. This will allow the state to more accurately judge return on investment, since district enrollment size and student demographics are the biggest drivers of cost discrepancies. (One such transparency model, initially called the Financial Allocation Study for Texas (FAST), was launched in 2010 by the Texas Comptroller.[cxvii] The initiative has now been expanded under the new name Apples2Apples.[cxviii])

Information related to spending and outcomes should be made available through the Mississippi Department of Education (MDE) website. The public should be able to search for any school or district, receive a report that details spending and outcomes by student subgroup, and compare that information to other similar schools or districts statewide.

Recommendation #9c: Create a fiscal accountability structure that enables more mentorship and stronger oversight related to spending and outcomes

RECOMMENDATIONS RELATED TO TRANSPARENCY

Mississippi should consider deploying a financial rating model similar to the school grading system now in place for academic outcomes. The model should review the general financial health of the district as well as the fiscal outputs, or return on investment, on an annual basis.

The assessment of general fiscal health should include a review of each district's annual financial audit, the ratio of annual expenditures to revenue, maintenance of short- and long-term debt, annual federal funds lapse, debt-to-operating expenses ratios, and other indicators of fiscal stewardship.

The assessment of fiscal outputs should include student-focused analysis, as described above, but can also include non-student outcomes to more robustly measure district outcomes. These outcomes could include a review of professional development spending compared to annual growth on teacher evaluations, the cost of facility maintenance and small capital repairs compared to teacher workplace satisfaction polls, and other, similar measures.

Both portions of the assessment should be appropriately weighted and as part of a single score, and district scores should be compared within peer groups. Districts with poor outcomes should be subject to a tiered intervention system designed to encourage and enable more efficient spending. In the first year, a very low-scoring district should receive an official warning. In the second year, it may receive technical assistance from a higher-performing peer district to review practices and improve the quality and cost-effectiveness of programs. In the third year of a district's failing status, the Mississippi Department of Education and the Office of the State Auditor should review and approve expenses on a line-item basis. And in the fourth year, the state should have the power to place a financial receiver at the school district with the power to renegotiate contracts and restructure debt if needed.

RECOMMENDATIONS RELATED TO SPENDING FLEXIBILITY

The driving purpose of moving to a student-centered funding model is to move education funding from an inputs- or resource-based system to one focused on student needs and outcomes. Accordingly, funding, once calculated, should be provided to districts with full flexibility to spend in the way that they deem best for their students, particularly if there is to be an increased focus on transparency and accountability related to funds.

It's important to recognize, however, that flexibility achieved only through appropriations that have no explicit spending requirements attached. There are a myriad of rules, regulations, and requirements that, while not tied to particular allocations, have fiscal impacts so substantial that they in essence earmark funds before the district even receives them.

We have heard consistently from administrators that accreditation standards and regulations may be forcing inefficient spending and restricting innovation. Rules, for instance, that cap the number of students that an educator can teach over the course of a day would restrict a school from moving to a blended learning model in which an excellent teacher is instructing a larger number of students and aides are working one-on-one with students to complete class work. Similarly, prescriptive student-to-teacher ratios for some subsets of students create state mandates that prioritize specific types of students regardless of the learning needs of the whole school or district population.

Recommendation #10a: Review current accreditation standards, rules and regulations that create a fiscal impact and determine whether they are critical to student success

In order to create the conditions under which schools can find new and innovative ways to inspire and increase student achievement, legislators and regulators should move from a system of inputs-based mandates toward a system of outcomes-based accountability. Accordingly, EdBuild recommends that the legislature undertake a comprehensive review of all laws, and the Mississippi Department of Education (MDE) review all rules and regulations, related to school district operations. The purpose of the review should be to identify areas in which the legislature or administration are requesting that school districts follow a prescribed or assumed investment of resources rather than being held to an expected outcome. Examples of inputs-based requirements may include everything from student-to-teacher ratios and teacher-to-administrator ratios to teacher salary schedules to textbook replacement policies. The state should also consider whether restrictions on the use of funds (such as the State Board Policy that prohibits the use of state funds for construction,[cxix] or rules related to teacher salary supplements[cxx]) that distinguish between what can be purchased with "state" or "local" dollars make sense in a new system. If certain expenditures can only be made from local funds, then usually only districts with high property values can afford them. If state funds for education are provided in part to equalize opportunity across the wealth gap of communities, they should come without the restrictions on local funds in Mississippi's current system.

Once a rule is on the books, it becomes hard to change it, so now is the time to challenge existing conventions. A new student-centered funding model is an opportunity to align the accountability structure for schools under outcomes rather than inputs.

Recommendation #10b: Create a system of "earned autonomy," wherein the highest-performing and high-est-growth school districts are given the independence to innovate

More even than additional resources, many of Mississippi's administrators crave increased independence from what some view as state overreach. Upon completion of the flexibility review recommended in #10a, legislators and the Mississippi Department of Education (MDE) may choose to create tiers of flexibility that can be exercised high-performing districts who exceed either growth or performance goals set by MDE. This earned autonomy can be a component of a new fiscal accountability model as set forth in these recommendations, or can be implemented

as a stand-alone model.

Once districts earn autonomy from some spending restrictions, that autonomy should be provided for a minimum of three to four years in order to allow for new models to take root and demonstrate success.

The state may also consider creating a fund, similar to the “Straight A Fund” in Ohio, wherein school districts that are high performing can apply for additional resources as start-up funding for new programs.

RECOMMENDATIONS RELATED TO PHASE-IN

This report makes a series of recommendations related to both the core financial aid provided to school districts and the policies for calculating, distributing and accounting for these dollars. In short, we call for broad and systemic changes that will require considerable thought and planning at both the state and district level in order to be implemented effectively.

One state that has tackled such a challenge is California, which has been moving to a more student-centered, flexible funding model for schools. Over the course of the past six years, the state has made significant changes to student funding levels and has substantially increased flexibility to districts to determine the best use of their funds.[cxxii] A RAND report, following the first year of flexibility, found three policy lessons in California's experience that can be of use to other states.[cxxiii] These were: 1) articulate new flexibility policies well; 2) create certainty for school districts that flexibility will remain in place; and 3) provide some planning time in order to allow districts to maximize the benefits of new spending policies.[cxxiv]

The last policy takeaway from the RAND study is especially significant. They found that, because California's flexibility provisions were implemented suddenly, and in the face of declines in general aid, superintendents and chief financial officers were given a "privileged position" in determining the use of funds.[cxxv] Because they had to act swiftly, most of these district officials used newly flexible funds to plug "holes" in general fund budgets rather than decentralizing decision-making and identifying efficiencies and innovations that could be otherwise implemented with more freedom.[cxxvi]

Abrupt changes in state funding levels can destabilize district budgets in a way that works against the interests of the state and, more importantly, of students. Many school district administrators have suggested that minor reductions in state aid, with proper notice, may be offset by efficiencies that can be established with more spending flexibility from the state. However, cutting budgets without planning time or certainty regarding new policies often leads to the kind of reductions that most affect students, and that further inefficiency rather than lessening it. Additionally, some districts that may face declines in funding may have local capacity to make up the difference if communities are given enough time to plan for state aid reductions and deliberate on the appropriate level of local support. More than 60 districts serving more than 180,000 students are below the current average local contribution level of 47.7 mills. (See Appendix 4 for a list of all districts' mill rates.) A combination of planning time, flexibility, and community input and action may partially or completely mitigate the negative impact of a loss of state funds.

Equally, planning time for the implementation of significant increases in funding can also help ensure that resources are directed to the right investments. "Windfall spending" can be just as detrimental to student interests, as it can sometimes lead to frivolous purchases from administrator "wish lists" without buy-in from school staff regarding the best investment of the new resources. In some cases, districts may stand to gain sufficient resources to make large changes, such as rethinking the structure of a program or intervention or identifying management alternatives that can magnify the value of additional dollars. These transformations take time to plan and implement.

Recommendation #11a: Phase in the new formula over five years, but legislate the details of the five-year phase in

A phase-in of these recommendations will be beneficial to the state, districts, and the interested public. Most consistently, administrators, advocates and teachers have indicated that the lack of predictability has been one of the most substantial struggles in the education funding landscape as it currently exists. Perpetuating instability in the face of real funding changes will create unnecessary harm to districts and Mississippi's students. Phase-ins of new funding proposals are not uncommon—in fact, many states (Rhode Island,[cxxvii] New Jersey, [cxxviii] and California,[cxxix] to name just a few) have responsibly implemented substantial reform through a multi-year phase in

process. It is standard practice, and easily acceptable to envision a multi-year approach where the base changes over time and weights start lower than these recommendations and increase over time.

EdBuild recommends that the legislature create a graduated implementation plan to move to a new funding method within five to eight years, pursuant to the acceptance of the recommendations made within this report. EdBuild further recommends that the legislature set forth a bill that specifies the base amount, weights, and range of permissible local tax rates for every year from fiscal year 2017-18 through to the first operating year of the final funding formula.

Recommendation #11b: Mitigate the impact of losses, and provide ample time to plan for increases

Hold-harmless provisions, although well-meaning, serve to undermine equity and bind the state's hands by creating a legacy financial commitment that isn't reflective of the students currently served by a district or of the state's more recent policies and priorities related to school funding. As such, EdBuild strongly recommends against any hold-harmless provisions that are not legislated to expire.

However, careful consideration should be given to mitigate the impact of funding changes to districts, because, while it is easy to think of formulas as "systems and structures," these decisions ultimately affect students. The average school district in Mississippi has a cash reserve equivalent to 30% of its total state funding.[cxxx] While some districts far exceed this, many are also operating on slim reserves. (See Appendix F for a complete list of district reserve balances.)

EdBuild recommends that the legislature protect districts that stand to lose a significant sum of funding by limiting district losses to 3% of total state funding each year until the last year of the phase-in, at which point the district shall receive no more than its formula-determined state aid allocation. We also recommend that any district that stands to gain a significant amount of state aid money be given sufficient time to plan for a "new normal." This could be achieved by limiting increases to no more than 8% of total state funding each year until the last year of the phase-in, at which point in time the district shall receive no less than the its full formula amount.

CONCLUSION

The legislature should be commended for commissioning a review of the existing state funding formula. Expectations of educators throughout the country have changed, and we're holding children to a standard of competency that is greater than ever before. Mississippi isn't alone in the need to modernize funding, but it is distinctive in the willingness to face the political challenge that will surely follow.

We should also recognize advocates throughout the state that have been—and remain—focused on ensuring that schools are adequately and fairly funded. Having stakeholder voices at the table during funding discussions expands the knowledge and perspective of decision makers, and creates stronger buy-in from the community that is often critical to implement change.

Most importantly, we must keep in mind that a formula is intended to ensure that our students and teachers have the resources that they need in order to succeed. It is often easy to focus on the politics or the system but when we do so we overlook our priorities. As the deliberation regarding school funding continues, we hope that all stakeholders consistently challenge themselves to put forth positions that are in the best interest of the students who most need our help. The conversation must be about student needs, as our recommended funding model makes clear.

EdBuild has attempted to put forward a rational plan for modernizing Mississippi's funding formula and, more importantly, put more money into classrooms with fewer restrictions. A student-centered funding model can enable flexibility that leads to innovation, and can level the playing field for students who present at school with additional learning needs.

If the state implements these recommendations it will lead its peers in its approach to supporting student subgroups. Our recommendation of a 25% supplement for low-income children is higher than any other southeastern state. Expanding college and career readiness through a 30% high school weight would be a practice that far exceeds the focus of other states. Funding English language learners for the first time will bring Mississippi in line with peer states, and weighting for special education based on diagnosis rather than teachers will better comport with other approaches to funding these students.

	Nominal Base	Cost-Adjusted Base	Poverty/ At-Risk	English-Language Learner	Special Education Range	Gifted Education	Career and Technical
Mississippi (Proposed)	$4,840	$5,888	1.25	1.2	1.6-2.7	1.25	1.3 (all HS)
Arkansas	$6,584	$7,665	1.08-1.24*	1.05*	Catastrophic Cases Only	Grant	1.5*
Florida	$4,154	$4,346	-	1.18	Grant or 3.612-5.258	Grant	1.005
Kentucky	$3,981	$4,695	1.15	1.096	1.24-3.35	Grant	1.06
Louisiana	$3,961	$4,401	1.22‡	1.22‡	2.5	1.6	Grant
South Carolina	$2,220	$2,418	1.2	1.2	1.74-2.57	1.15	1.29

*Arkansas provides this supplemental funding in the form of flat dollar amounts rather than through weighting of the base amount. The funding would therefore not automatically adjust along with changes to the base amount. However, this funding has been presented in the form of effective weights for the sake of comparability.
‡In Louisiana, students who are both low-income and English-Language Learners only generate one allocation of weighted funding.

We anticipate that the legislature will deliberate on our recommendations, and that any of those that they wish to adopt may take several years to implement. This may require a lower starting point for many or all weights if, for instance, the recommended base is at the higher end of our range in the first years of implementation. A gradual increase of weights over time can provide a stable phase-in, and is acceptable practice employed by other states. It is our hope, however, that Mississippi will ultimately adopt a system that funds students based on their needs, not the wealth of their community or the salaries of the system where they learn. These funds should be provided with as few requirements as possible, but districts should be held accountable for their spending and outcomes. We believe that the transparency that comes from a weighted student formula will allow for ongoing public engagement that holds the legislature responsible for upholding these basic premises. When that happens, students win.

	Total 2016-17 Funding	Student Count	2017 Effective Funding Per Student	2017 Effective Funding As a Weight	New Proposed Effective Funding	New Proposed Weight
Base Funding Per Student	$2,241,470,991	479,382	$4,676	1.00	$4,840	1.0
At-Risk Add-On	$84,284,731	337,942	$249	1.05	$1,210	1.25
English Language Learners	$0	9,995	$0	-	$968	1.2
Special Education	$264,414,582	56,994	$4,639	1.99	$2,904 - $8,228	1. 6- 2.7
Gifted Education	$42,570,252	32,795	$1,298	1.28	$1,210	0.25
Vocational Education	$50,475,110	141,993	$355	1.08	$1,452	1.3*
Alternative Education	$29,923,800	3,421	$8,747	2.87	$1,452	1.3*
Transportation	$65,428,899	479,382	$136	1.03	$150	in base

*Alternative and Vocational Education are assumed to be covered under a new weight of 1.3 for all high school students.
This is one iteration of how the final formula may fund students. EdBuild recommends ranges for the student base and weights in detailed sections of this report. These numbers should not be taken as final recommendations, but rather as one illustrative option.

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Appendix A, Student Enrollments by Subgroup						
District Name	Student Enrollment	Low Income students	English Language Learners	SPED	Gifted Students	Vocational Students
Aberdeen	1,248	419		170	87	274
Alcorn	3,202	737		396	214	1,515
Amite County	1,038	325	*	204	29	197
Amory	1,751	562	*	238	155	519
Attala County	1,033	320	*	137	100	306
Baldwyn	831	279	*	77	69	261
Bay St. Louis	1,955	659	17	240	138	730
Benton County	1,190	409		210	41	321
Biloxi	5,903	1,687	343	541	362	1,124
Booneville	1,361	475	*	161	76	516
Brookhaven	2,979	992	18	362	172	447
Calhoun County	2,427	776	171	256	221	937
Canton	3,575	1,292	220	307	21	1,027
Carroll County	996	232		122	30	316
Chickasaw County	487	156		95	35	135
Choctaw County	1,336	424	*	219	142	368
Claiborne County	1,491	706	*	157	30	519
Clarksdale Municipal	2,718	1,296	12	229	44	728
Cleveland	3,579	1,455	37	405	341	1,187
Clinton	5,119	933	156	421	500	1,168
Coahoma County	1,566	779	12	248	103	444
Coffeeville	560	154		62	51	149
Columbia	1,732	718	*	324	141	467
Columbus Municipal	4,036	1,664	35	536	308	1,347
Copiah County	2,690	847	82	224	111	601
Corinth	2,575	895	105	268	180	1,001
Covington County	2,916	1,006	51	496	84	727
DeSoto County	32,933	4,564	1,416	4,341	3,710	7,318
Durant	524	318	*	76	*	20
East Jasper	944	362		109	35	323
East Tallahatchie	1,210	554		108	48	393
Enterprise	947	230	*	122	87	321
Forest Municipal	1,629	516	367	139	32	330
Forrest County	2,308	674	47	418	220	626
Franklin County	1,324	343	*	210	85	351
George County	4,079	924	61	523	218	1,355
Greene County	2,038	451	*	240	116	693
Greenville	5,182	2,459		540	87	1,653

APPENDIX A: STUDENT ENROLLMENTS

District Name	Student Enrollment	Low Income students	English Language Learners	SPED	Gifted Students	Vocational Students
Greenwood	2,781	1,446	14	273	96	778
Grenada	4,043	1,366	*	520	225	1,204
Gulfport	6,355	2,134	134	678	411	1,978
Hancock County	4,445	1,023	38	639	371	1,462
Harrison County	14,556	3,541	241	1,702	846	4,343
Hattiesburg	4,296	1,880	149	552	156	1,374
Hazlehurst City	1,494	580	75	130	23	574
Hinds County	6,178	1,047	50	704	144	1,375
Hollandale	586	277	*	70	5	177
Holly Springs	1,436	477	40	184	26	503
Holmes County	2,888	1,552	*	316	26	911
Houston	1,780	545	74	297	44	562
Humphreys County	1,727	950		240	35	645
Itawamba County	3,532	796	15	626	166	1,052
Jackson	27,400	10,734	240	2,321	548	7,967
Jackson County	9,261	1,412	84	869	1,634	2,048
Jefferson County	1,266	561		158	39	558
Jefferson Davis County	1,453	603	*	182	15	534
Jones County	8,482	2,294	474	1,120	980	1,840
Kemper County	1,088	355	*	99	48	289
Kosciusko	2,361	771	*	269	172	391
Lafayette County	2,707	556	50	317	313	895
Lamar County	9,961	1,717	286	1,164	906	3,116
Lauderdale County	6,634	1,331	91	810	669	2,142
Laurel	3,196	1,390	153	249	206	431
Lawrence County	2,232	627	11	271	159	750
Leake County	2,885	895	235	400	111	1,176
Lee County	7,083	1,605	64	925	923	1,900
Leflore County	2,345	1,186		247	*	659
Leland	853	356		126	15	255
Lincoln County	3,193	624	*	347	112	1,056
Long Beach	3,230	682	*	402	430	854
Louisville Municipal	2,837	1,022	*	272	235	925
Lowndes County	5,127	1,170		662	533	1,634
Lumberton	580	202		104	25	237
Madison County	12,959	1,533	387	1,284	1,169	5,274
Marion County	2,091	767	*	279	207	797
Marshall County	3,248	1,033	265	290	91	582

District Name	Student Enrollment	Low Income students	English Language Learners	SPED	Gifted Students	Vocational Students
McComb	2,690	1,124	*	217	91	968
Meridian	5,446	2,080	88	509	327	1,816
Monroe County	2,361	458	*	373	135	796
Montgomery County	265	85		51	13	47
Moss Point	2,043	554	50	264	135	610
Natchez-Adams	3,547	1,623	14	438	91	586
Neshoba County	3,366	899	*	370	187	1,230
Nettleton	1,320	363	*	243	95	514
New Albany	2,160	554	145	330	232	776
Newton County	1,807	463	34	194	137	634
Newton Municipal	952	335	*	134	23	348
North Bolivar	1,122	517		87	*	376
North Panola	1,478	601	*	276	37	514
North Pike	2,475	728		306	109	735
North Tippah	1,345	347	*	210	170	422
Noxubee County	1,689	705	18	219	34	431
Ocean Springs	5,720	896	105	695	532	2,133
Okolona Separate	688	238		101	5	258
Oxford	4,109	1,015	226	325	516	1,148
Pascagoula Separate	7,098	1,973	701	945	431	1,556
Pass Christian	2,005	380	18	222	204	684
Pearl	4,139	823	201	476	159	1,415
Pearl River County	3,021	679		430	196	725
Perry County	1,159	363		169	36	436
Petal	4,053	776	99	574	431	1,368
Philadelphia	1,074	418	20	143	86	172
Picayune	3,360	983		407	140	1,120
Pontotoc City	2,276	550	133	231	251	834
Pontotoc County	3,550	773	190	481	331	1,131
Poplarville Separate	1,910	516		279	160	633
Prentiss County	2,336	543	*	438	201	697
Quitman	1,893	597	*	199	96	514
Quitman County	1,130	529	*	136	45	458
Rankin County	19,120	2,402	335	1,935	1,164	6,655
Richton	712	184	*	86	59	276
Scott County	4,058	1,312	243	510	143	706
Senatobia Municipal	1,783	395	20	280	95	516
Simpson County	3,728	1,197	14	523	268	1,392
Smith County	2,758	791	*	414	196	723

APPENDIX A: STUDENT ENROLLMENTS

District Name	Student Enrollment	Low Income students	English Language Learners	SPED	Gifted Students	Vocational Students
South Delta	885	448	*	74	*	149
South Panola	4,339	1,516	55	536	259	1,411
South Pike	1,692	793		159	48	615
South Tippah	2,778	677	184	464	328	712
Starkville Oktibbeha	5,133	1,720	*	718	517	1,466
Stone County	2,612	664	16	356	223	1,013
Sunflower	4,013	1,717	*	400	164	1,188
Tate County	2,786	718	63	310	86	1,024
Tishomingo County	3,160	763	99	453	227	1,135
Tunica County	2,064	841	*	217	21	653
Tupelo	6,905	2,022	334	793	969	1,563
Union	1,015	280	*	145	93	288
Union County	2,822	551	42	419	206	789
Vicksburg Warren	8,132	2,531	41	853	806	2,382
Walthall County	1,984	736		277	65	747
Water Valley	1,183	406	*	111	82	428
Wayne County	3,280	1,024	34	455	243	1,072
Webster County	1,816	524	*	248	153	703
West Bolivar	1,389	679		132	31	419
West Jasper	1,451	395	*	238	61	423
West Point	3,189	1,372	21	307	209	1,084
West Tallahatchie	797	377	*	94	23	225
Western Line	1,856	739		232	31	612
Wilkinson County	1,232	469	*	157	21	386
Winona Separate	1,112	422	*	154	124	283
Yazoo City Municipal	2,420	1,062		312	24	673
Yazoo County	1,610	531	12	183	80	235

* = Redacted
= Data not provided

APPENDIX B: STAFFING SUBGROUPS

School Staffing Patterns for Multiple Subsets of Districts										
	Teachers Avg Salary	Student Teacher Ratio	Principals Avg Salary	Student Principal Ratio	Asst Principals Avg Salary	Student Asst Principal Ratio	Guidance Avg Salary	Student Guidance Ratio	Librarian Avg Salary	Student Librarian Ratio
All A/B Districts	$39,639	14.1	$77,919	528.8	$59,497	682.4	$43,943	422.0	$42,536	668.4
A/B Districts near Average Poverty	$39,180	14.3	$74,249	394.1	$54,663	785.7	$37,867	348.7	$39,121	578.3
High Growth Districts w/ Above Average Poverty	$38,636	13.9	$73,997	410.0	$55,321	952.7	$40,354	365.7	$40,549	589.0
High"Low-Performing" Growth Districts w/ Above Average Poverty	$38,211	13.9	$73,672	389.4	$57,083	1106.0	$42,139	324.6	$40,840	547.3
All Districts at Average Student Poverty	$38,340	13.7	$70,992	397.1	$54,639	719.2	$41,884	367.8	$42,274	540.0
Average	**$38,801**	**14.0**	**$74,166**	**423.9**	**$56,241**	**849.2**	**$41,237**	**365.8**	**$41,064**	**584.6**

School District Subsets	
School District	**Subset**
Alcorn School Dist	A & B Schools
Baldwyn School District	A & B Schools
Bay St Louis Waveland School Dist	A & B Schools
Biloxi Public School Dist	A & B Schools
Booneville School Dist	A & B Schools
Clinton Public School Dist	A & B Schools
Columbia School District	A & B Schools
Desoto Co School Dist	A & B Schools
Enterprise School Dist	A & B Schools
Forrest County School District	A & B Schools
Franklin Co School Dist	A & B Schools
George Co School Dist	A & B Schools
Greene County School District	A & B Schools
Gulfport School Dist	A & B Schools
Hancock Co School Dist	A & B Schools
Harrison Co School Dist	A & B Schools
Itawamba Co School Dist	A & B Schools
Jackson Co School Dist	A & B Schools
Jones Co School Dist	A & B Schools
Lafayette Co School Dist	A & B Schools
Lamar County School District	A & B Schools
Lauderdale Co School Dist	A & B Schools

APPENDIX B: STAFFING SUBGROUPS

School District	Subset
Long Beach School Dist	A & B Schools
Lowndes Co School Dist	A & B Schools
Madison Co School Dist	A & B Schools
Marion Co School Dist	A & B Schools
Monroe Co School Dist	A & B Schools
Neshoba County School District	A & B Schools
New Albany Public Schools	A & B Schools
Newton County School District	A & B Schools
Ocean Springs School Dist	A & B Schools
Oxford School District	A & B Schools
Pascagoula School Dist	A & B Schools
Pass Christian Public School Dist	A & B Schools
Pearl Public School Dist	A & B Schools
Pearl River Co School Dist	A & B Schools
Petal School Dist	A & B Schools
Picayune School Dist	A & B Schools
Pontotoc City Schools	A & B Schools
Pontotoc Co School Dist	A & B Schools
Poplarville Separate School Dist	A & B Schools
Prentiss Co School Dist	A & B Schools
Rankin Co School Dist	A & B Schools
Scott Co School Dist	A & B Schools
Senatobia Municipal School Dist	A & B Schools
South Tippah School Dist	A & B Schools
Stone Co School Dist	A & B Schools
Tishomingo Co Sp Mun Sch Dist	A & B Schools
Tupelo Public School Dist	A & B Schools
Union Co School Dist	A & B Schools
Union Public School Dist	A & B Schools
Webster Co School Dist	A & B Schools
Baldwyn School District	A & B Schools near Average District Poverty
Bay St Louis Waveland School Dist	A & B Schools near Average District Poverty
Booneville School Dist	A & B Schools near Average District Poverty
Columbia School District	A & B Schools near Average District Poverty
Gulfport School Dist	A & B Schools near Average District Poverty
Marion Co School Dist	A & B Schools near Average District Poverty
Scott Co School Dist	A & B Schools near Average District Poverty
Aberdeen School Dist	High Growth School Districts near Average District Poverty
Baldwyn School District	High Growth School Districts near Average District Poverty

School District	Subset
Bay St Louis Waveland School Dist	High Growth School Districts near Average District Poverty
Benton Co School Dist	High Growth School Districts near Average District Poverty
Booneville School Dist	High Growth School Districts near Average District Poverty
Brookhaven School Dist	High Growth School Districts near Average District Poverty
Calhoun Co School Dist	High Growth School Districts near Average District Poverty
Choctaw Co School Dist	High Growth School Districts near Average District Poverty
Columbia School District	High Growth School Districts near Average District Poverty
Covington Co Schools	High Growth School Districts near Average District Poverty
Grenada School Dist	High Growth School Districts near Average District Poverty
Gulfport School Dist	High Growth School Districts near Average District Poverty
Hazlehurst City School District	High Growth School Districts near Average District Poverty
Kosciusko School District	High Growth School Districts near Average District Poverty
Louisville Municipal School Dist	High Growth School Districts near Average District Poverty
Marion Co School Dist	High Growth School Districts near Average District Poverty
Marshall Co School Dist	High Growth School Districts near Average District Poverty
Scott Co School Dist	High Growth School Districts near Average District Poverty
Simpson Co School Dist	High Growth School Districts near Average District Poverty
Tunica County School District	High Growth School Districts near Average District Poverty
Walthall Co School Dist	High Growth School Districts near Average District Poverty
Water Valley School District	High Growth School Districts near Average District Poverty
Aberdeen School Dist	High "Low Growth"
Baldwyn School District	High "Low Growth"
Bay St Louis Waveland School Dist	High "Low Growth"
Benton Co School Dist	High "Low Growth"
Brookhaven School Dist	High "Low Growth"
Calhoun Co School Dist	High "Low Growth"
Canton Public School Dist	High "Low Growth"
Clarksdale Municipal School Dist	High "Low Growth"
Cleveland School Dist	High "Low Growth"
Columbia School District	High "Low Growth"
Columbus Municipal School Dist	High "Low Growth"
Covington Co Schools	High "Low Growth"
Durant Public School Dist	High "Low Growth"
Forest Municipal School Dist	High "Low Growth"
Greenville Public Schools	High "Low Growth"
Greenwood Public School District	High "Low Growth"
Gulfport School Dist	High "Low Growth"
Hazlehurst City School District	High "Low Growth"
Hollandale School Dist	High "Low Growth"
Holly Springs School Dist	High "Low Growth"
Holmes Co School Dist	High "Low Growth"

APPENDIX B: STAFFING SUBGROUPS

School District	Subset
Jackson Public School Dist	High "Low Growth"
Jefferson Davis Co School Dist	High "Low Growth"
Kemper Co School Dist	High "Low Growth"
Laurel School District	High "Low Growth"
Leflore Co School Dist	High "Low Growth"
Marion Co School Dist	High "Low Growth"
Marshall Co School Dist	High "Low Growth"
Mccomb School District	High "Low Growth"
Meridian Public School Dist	High "Low Growth"
Newton Municipal School District	High "Low Growth"
North Bolivar School District	High "Low Growth"
Scott Co School Dist	High "Low Growth"
South Pike School Dist	High "Low Growth"
Sunflower Co School Dist	High "Low Growth"
Tunica County School District	High "Low Growth"
Walthall Co School Dist	High "Low Growth"
Water Valley School District	High "Low Growth"
West Point School Dist	High "Low Growth"
Western Line School District	High "Low Growth"
Yazoo City Municipal School Dist	High "Low Growth"
Yazoo Co School Dist	High "Low Growth"
Booneville School Dist	School Districts near Average Poverty
Canton Public School Dist	School Districts near Average Poverty
Cleveland School Dist	School Districts near Average Poverty
Covington Co Schools	School Districts near Average Poverty
East Jasper Consolidated Sch Dist	School Districts near Average Poverty
Hazlehurst City School District	School Districts near Average Poverty
Jackson Public School Dist	School Districts near Average Poverty
Louisville Municipal School Dist	School Districts near Average Poverty
Lumberton Public School District	School Districts near Average Poverty
Marion Co School Dist	School Districts near Average Poverty
Meridian Public School Dist	School Districts near Average Poverty
Newton Municipal School District	School Districts near Average Poverty
Okolona Separate School Dist	School Districts near Average Poverty
Philadelphia Public School Dist	School Districts near Average Poverty
South Panola School District	School Districts near Average Poverty
Walthall Co School Dist	School Districts near Average Poverty
Western Line School District	School Districts near Average Poverty
Wilkinson Co School Dist	School Districts near Average Poverty
Winona Separate School Dist	School Districts near Average Poverty

Appendix C: Funding Per Student for Gifted and CTE						
District Name	Gifted Students	Total Gifted Funding	Gifted Funding Per Student	Vocational Students	Total Vocational Funding	Vocational Funding Per Student
Aberdeen	87	$146,975	$1,689.37	274	$65,753	$239.97
Alcorn	214	$315,461	$1,474.12	1,515	$686,611	$453.21
Amite County	29	$68,777	$2,371.64	197	$238,339	$1,209.84
Amory	155	$225,684	$1,456.03	519	$268,367	$517.08
Attala County	100	$165,975	$1,659.75	306	$325,370	$1,063.30
Baldwyn	69	$93,320	$1,352.47	261	$94,785	$363.16
Bay St. Louis	138	$215,618	$1,562.45	730	$118,756	$162.68
Benton County	41	$104,385	$2,545.96	321	$198,930	$619.72
Biloxi	362	$525,450	$1,451.52	1,124	$397,429	$353.58
Booneville	76	$124,820	$1,642.37	516	$116,426	$225.63
Brookhaven	172	$206,745	$1,202.01	447	$317,828	$711.02
Calhoun County	221	$248,636	$1,125.05	937	$420,173	$448.42
Canton	21	$57,574	$2,741.61	1,027	$305,294	$297.27
Carroll County	30	$95,192	$3,173.06	316	$154,645	$489.38
Chickasaw County	35	$70,903	$2,025.79	135	$45,676	$338.34
Choctaw County	142	$202,188	$1,423.86	368	$308,188	$837.47
Claiborne County	30	$82,776	$2,759.22	519	$341,553	$658.10
Clarksdale Municipal	44	$108,903	$2,475.06	728	$289,801	$398.08
Cleveland	341	$448,003	$1,313.79	1,187	$382,752	$322.45
Clinton	500	$744,342	$1,488.68	1,168	$364,531	$312.10
Coahoma County	103	$135,628	$1,316.77	444	$84,570	$190.47
Coffeeville	51	$96,000	$1,882.36	149	$119,122	$799.48
Columbia	141	$219,498	$1,556.72	467	$81,391	$174.28
Columbus Municipal	308	$341,451	$1,108.61	1,347	$402,786	$299.02
Copiah County	111	$174,740	$1,574.23	601	$119,382	$198.64
Corinth	180	$234,821	$1,304.56	1,001	$259,442	$259.18
Covington County	84	$218,079	$2,596.18	727	$375,446	$516.43
DeSoto County	3,710	$2,563,072	$690.85	7,318	$1,569,372	$214.45
Durant	-	-	-	20	$-	$-
East Jasper	35	$71,001	$2,028.61	393	$169,872	$432.25
East Tallahatchie	48	$76,506	$1,593.87	323	$110,345	$341.63
Enterprise	87	$206,884	$2,377.97	321	$111,084	$346.06
Forest Municipal	32	$70,365	$2,198.90	330	$43,414	$131.56
Forrest County	220	$272,845	$1,240.21	626	$207,317	$331.18
Franklin County	85	$137,646	$1,619.37	351	$224,611	$639.92
George County	218	$343,161	$1,574.13	1,355	$496,109	$366.13
Greene County	116	$171,224	$1,476.07	693	$360,434	$520.11
Greenville	87	$183,933	$2,114.17	1,653	$568,290	$343.79
Greenwood	96	$199,926	$2,082.56	778	$332,183	$426.97
Grenada	225	$330,221	$1,467.65	1,204	$511,819	$425.10

APPENDIX C: FUNDING PER STUDENT FOR GIFTED AND CTE

District Name	Gifted Students	Total Gifted Funding	Gifted Funding Per Student	Vocational Students	Total Vocational Funding	Vocational Funding Per Student
Gulfport	411	$541,897	$1,318.48	1,978	$466,221	$235.70
Hancock County	371	$491,254	$1,324.13	1,462	$588,797	$402.73
Harrison County	846	$832,916	$984.53	4,343	$920,463	$211.94
Hattiesburg	156	$219,856	$1,409.33	1,374	$479,286	$348.83
Hazlehurst City	23	$35,352	$1,537.06	574	$195,325	$340.29
Hinds County	144	$246,559	$1,712.22	1,375	$310,250	$225.64
Hollandale	5	$21,105	$4,221.07	177	$75,774	$428.10
Holly Springs	26	$63,315	$2,435.19	503	$233,159	$463.54
Holmes County	26	$76,506	$2,942.52	911	$372,627	$409.03
Houston	44	$95,973	$2,181.21	562	$295,889	$526.49
Humphreys County	35	$100,008	$2,857.39	645	$291,497	$451.93
Itawamba County	166	$252,361	$1,520.25	1,052	$547,252	$520.20
Jackson	548	$728,307	$1,329.03	2,048	$477,144	$232.98
Jackson County	1,634	$2,026,219	$1,240.04	7,967	$1,777,825	$223.15
Jefferson County	39	$85,628	$2,195.58	558	$330,235	$591.82
Jefferson Davis County	15	$42,419	$2,827.92	534	$328,856	$615.84
Jones County	980	$1,107,471	$1,130.07	1,840	$809,329	$439.85
Kemper County	48	$135,306	$2,818.88	289	$184,573	$638.66
Kosciusko	172	$262,880	$1,528.37	391	$90,447	$231.32
Lafayette County	313	$260,151	$831.15	895	$396,278	$442.77
Lamar County	906	$1,177,509	$1,299.68	3,116	$825,924	$265.06
Lauderdale County	669	$865,410	$1,293.59	2,142	$834,905	$389.78
Laurel	206	$305,563	$1,483.32	431	$177,595	$412.05
Lawrence County	159	$256,049	$1,610.37	750	$378,555	$504.74
Leake County	111	$186,976	$1,684.47	1,176	$417,937	$355.39
Lee County	923	$974,418	$1,055.71	1,900	$462,864	$243.61
Leflore County	-	-	-	659	$328,481	$498.45
Leland	15	$32,355	$2,157.03	255	$197,349	$773.92
Lincoln County	112	$221,391	$1,976.70	1,056	$291,539	$276.08
Long Beach	430	$589,123	$1,370.05	854	$201,456	$235.90
Louisville Municipal	235	$226,863	$965.37	925	$497,973	$538.35
Lowndes County	533	$666,750	$1,250.94	1,634	$517,080	$316.45
Lumberton	25	$86,895	$3,475.81	237	$52,941	$223.38
Madison County	1,169	$1,217,831	$1,041.77	5,274	$1,302,437	$246.95
Marion County	207	$310,670	$1,500.82	797	$489,036	$613.60
Marshall County	91	$178,256	$1,958.85	582	$241,131	$414.31
McComb	91	$135,297	$1,486.78	968	$410,353	$423.92
Meridian	327	$460,408	$1,407.97	1,816	$774,480	$426.48
Monroe County	135	$203,383	$1,506.54	796	$442,269	$555.61
Montgomery County	13	$45,774	$3,521.05	47	$22,483	$478.37
Moss Point	135	$210,696	$1,560.71	610	$413,451	$677.79

District Name	Gifted Students	Total Gifted Funding	Gifted Funding Per Student	Vocational Students	Total Vocational Funding	Vocational Funding Per Student
Natchez-Adams	91	$209,052	$2,297.27	586	$390,011	$665.55
Neshoba County	187	$257,984	$1,379.59	1,230	$241,839	$196.62
Nettleton	95	$118,634	$1,248.78	514	$96,866	$188.45
New Albany	232	$203,553	$877.38	776	$422,209	$544.08
Newton County	137	$188,053	$1,372.65	634	$301,987	$476.32
Newton Municipal	23	$50,902	$2,213.15	348	$194,831	$559.86
North Bolivar	-	-	-	376	$203,148	$540.29
North Panola	37	$65,854	$1,779.84	514	$225,091	$437.92
North Pike	109	$184,960	$1,696.88	735	$284,195	$386.66
North Tippah	170	$206,667	$1,215.69	422	$104,751	$248.22
Noxubee County	34	$111,745	$3,286.61	431	$272,346	$631.89
Ocean Springs	532	$763,510	$1,435.17	2,133	$621,655	$291.45
Okolona Separate	5	$2,225	$444.95	258	$206,974	$802.22
Oxford	516	$648,153	$1,256.11	1,148	$148,621	$129.46
Pascagoula Separate	431	$579,577	$1,344.73	1,556	$736,777	$473.51
Pass Christian	204	$322,859	$1,582.64	684	$102,908	$150.45
Pearl	159	$182,990	$1,150.88	1,415	$214,748	$151.77
Pearl River County	196	$312,978	$1,596.83	725	$206,179	$284.39
Perry County	36	$56,861	$1,579.47	436	$304,485	$698.36
Petal	431	$429,981	$997.63	1,368	$510,332	$373.05
Philadelphia	86	$110,263	$1,282.13	172	$19,710	$114.60
Picayune	140	$232,337	$1,659.55	1,120	$428,530	$382.62
Pontotoc City	251	$371,097	$1,478.48	834	$150,998	$181.05
Pontotoc County	331	$405,078	$1,223.80	1,131	$516,890	$457.02
Poplarville Separate	160	$269,072	$1,681.70	633	$321,872	$508.49
Prentiss County	201	$260,201	$1,294.53	697	$497,520	$713.80
Quitman	96	$153,897	$1,603.09	514	$220,614	$429.21
Quitman County	45	$51,268	$1,139.28	458	$251,321	$548.74
Rankin County	1,164	$1,281,533	$1,100.97	6,655	$1,562,283	$234.75
Richton	59	$101,653	$1,722.94	276	$84,741	$307.03
Scott County	143	$228,116	$1,595.22	706	$367,503	$520.54
Senatobia Municipal	95	$130,999	$1,378.93	516	$90,479	$175.35
Simpson County	268	$385,676	$1,439.09	1,392	$544,382	$391.08
Smith County	196	$332,800	$1,697.96	723	$367,387	$508.14
South Delta	-	-	-	149	$246,279	$1,652.88
South Panola	259	$303,146	$1,170.45	1,411	$485,330	$343.96
South Pike	48	$150,850	$3,142.72	615	$316,514	$514.66
South Tippah	328	$443,071	$1,350.83	712	$310,637	$436.29
Starkville Oktibbeha	517	$684,437	$1,323.86	1,466	$570,163	$388.92
Stone County	223	$199,914	$896.47	1,013	$358,876	$354.27

APPENDIX C: FUNDING PER STUDENT FOR GIFTED AND CTE

District Name	Gifted Students	Total Gifted Funding	Gifted Funding Per Student	Vocational Students	Total Vocational Funding	Vocational Funding Per Student
Sunflower	164	$304,831	$1,858.72	1,188	$408,209	$343.61
Tate County	86	$160,533	$1,866.66	1,024	$395,269	$386.01
Tishomingo County	227	$313,901	$1,382.82	1,135	$582,793	$513.47
Tunica County	21	$47,369	$2,255.68	653	$348,568	$533.80
Tupelo	969	$1,135,556	$1,171.88	1,563	$593,725	$379.86
Union	93	$145,090	$1,560.10	288	$45,450	$157.81
Union County	206	$269,107	$1,306.34	789	$119,993	$152.08
Vicksburg Warren	806	$1,004,260	$1,245.98	2,382	$653,895	$274.51
Walthall County	65	$154,734	$2,380.52	747	$434,900	$582.20
Water Valley	82	$171,348	$2,089.61	428	$230,636	$538.87
Wayne County	243	$305,774	$1,258.33	1,072	$554,163	$516.94
Webster County	153	$247,709	$1,619.01	703	$332,846	$473.47
West Bolivar	31	$67,810	$2,187.42	419	$259,632	$619.65
West Jasper	61	$131,756	$2,159.94	423	$102,346	$241.95
West Point	209	$239,982	$1,148.24	1,084	$451,250	$416.28
West Tallahatchie	23	$76,506	$3,326.33	225	$84,326	$374.78
Western Line	31	$68,943	$2,223.96	612	$106,329	$173.74
Wilkinson County	21	$71,804	$3,419.25	386	$227,445	$589.24
Winona Separate	124	$149,052	$1,202.03	283	$269,159	$951.09
Yazoo City Municipal	24	$23,744	$989.32	673	$333,502	$495.54
Yazoo County	80	$166,763	$2,084.54	235	$23,976	$102.03

Appendix D: Mill Rates					
District	FY 2017 ADA	Student Poverty Rate	Mill Rate	Value of 1 Mill	Total Mills Raised Per Student
Aberdeen	1,184	34%	54.03	$88,975	$4,061
Alcorn County	2,970	23%	49.76	$119,956	$2,009
Amite County	971	31%	34.81	$75,777	$2,716
Amory	1,634	32%	36.78	$70,283	$1,582
Attala County	951	31%	47.86	$86,651	$4,359
Baldwyn	783	34%	49.85	$50,505	$3,215
Bay St. Louis	1,823	34%	43.51	$163,678	$3,907
Benton County	1,092	34%	37.77	$34,929	$1,208
Biloxi	5,706	29%	37.96	$523,792	$3,485
Booneville	1,312	35%	43.99	$40,707	$1,365
Brookhaven	2,879	33%	51.06	$152,709	$2,709
Calhoun County	2,290	32%	41.00	$73,102	$1,309
Canton	3,381	36%	43.28	$251,134	$3,215
Carroll County	927	23%	32.55	$66,618	$2,340
Chickasaw County	454	32%	55.00	$9,975	$1,207
Choctaw County	1,262	32%	37.44	$303,801	$9,011
Claiborne County	1,390	47%	35.97	$153,062	$3,960
Clarksdale	2,560	48%	55.00	$64,299	$1,381
Cleveland	3,320	41%	55.00	$169,723	$2,812
Clinton	4,952	18%	52.77	$219,286	$2,337
Coahoma County	1,456	50%	36.73	$127,627	$3,220
Coffeeville	528	28%	41.28	$33,820	$2,645
Columbia	1,636	41%	51.75	$68,488	$2,166
Columbus	3,786	41%	51.75	$205,607	$2,810
Copiah County	2,546	31%	40.03	$90,599	$1,424
Corinth	2,446	35%	44.20	$83,404	$1,507
Covington County	2,731	35%	34.98	$193,213	$2,475
Desoto County	30,804	14%	40.35	$1,557,436	$2,040
Durant	489	61%	51.92	$8,865	$941
E. Tallahatchie	1,124	46%	31.81	$43,704	$1,237
East Jasper	896	38%	39.14	$85,897	$3,752
Enterprise	892	24%	50.73	$51,398	$2,922
Forest Separate	1,542	32%	55.43	$76,095	$2,736
Forrest County	2,148	29%	55.00	$127,245	$3,258
Franklin County	1,247	26%	52.55	$53,602	$2,259
George County	3,747	23%	41.30	$127,626	$1,407
Greene County	1,873	22%	40.59	$91,925	$1,992
Greenville	4,793	47%	55.00	$178,074	$2,044
Greenwood	2,566	52%	52.00	$103,359	$2,095
Grenada	3,781	34%	42.50	$176,625	$1,985
Gulfport	5,973	34%	53.55	$334,127	$2,996

APPENDIX D: MILL RATES

District	FY 2017 ADA	Student Poverty Rate	Mill Rate	Value of 1 Mill	Total Mills Raised Per Student
Hancock County	4,047	23%	30.91	$342,217	$2,614
Harrison County	13,973	24%	51.10	$761,829	$2,786
Hattiesburg	3,887	44%	56.54	$293,900	$4,275
Hazlehurst	1,383	39%	44.58	$76,893	$2,479
Hinds County	5,788	17%	48.10	$374,763	$3,114
Hollandale	559	47%	42.70	$25,829	$1,972
Holly Springs	1,327	33%	55.00	$62,715	$2,598
Holmes County	2,745	54%	48.95	$94,100	$1,678
Houston	1,643	31%	55.00	$52,562	$1,759
Humphreys County	1,615	55%	40.27	$59,332	$1,479
Itawamba County	3,277	23%	48.00	$99,236	$1,454
Jackson County	8,648	15%	51.76	$504,774	$3,021
Jackson Public	25,550	39%	65.91	$1,145,243	$2,954
Jeff Davis County	1,363	41%	50.00	$81,107	$2,975
Jefferson County	1,186	44%	53.72	$37,935	$1,718
Jones County	7,783	27%	53.28	$278,611	$1,907
Kemper County	1,018	33%	28.00	$203,036	$5,585
Kosciusko	2,242	33%	51.45	$84,973	$1,950
Lafayette County	2,545	21%	57.83	$121,058	$2,751
Lamar County	9,640	17%	54.03	$428,102	$2,399
Lauderdale County	6,204	20%	51.68	$241,300	$2,010
Laurel	3,045	43%	52.73	$186,478	$3,230
Lawrence County	2,067	28%	51.00	$104,255	$2,572
Leake County	2,674	31%	40.40	$104,137	$1,573
Lee County	6,564	23%	51.17	$242,915	$1,894
Leflore County	2,264	51%	35.41	$132,332	$2,070
Leland	800	42%	45.00	$45,289	$2,548
Lincoln County	2,990	20%	48.33	$84,747	$1,370
Long Beach	3,112	21%	55.00	$105,750	$1,869
Louisville	2,646	36%	57.92	$105,356	$2,306
Lowndes County	4,819	23%	44.89	$551,794	$5,140
Lumberton	540	35%	53.33	$26,107	$2,576
Madison County	12,316	12%	44.55	$1,137,523	$4,115
Marion County	1,970	37%	54.11	$79,650	$2,188
Marshall County	3,022	32%	32.04	$150,277	$1,593
Mccomb	2,477	42%	58.50	$119,181	$2,815
Meridian	5,069	38%	54.84	$307,410	$3,326
Monroe County	2,212	19%	42.35	$104,413	$1,999
Montgomery County	235	32%	42.57	$28,656	$5,182
Moss Point	1,869	27%	57.20	$154,124	$4,717
Natchez-Adams	3,228	46%	54.46	$236,229	$3,986
Neshoba County	3,125	27%	37.62	$88,236	$1,062

District	FY 2017 ADA	Student Poverty Rate	Mill Rate	Value of 1 Mill	Total Mills Raised Per Student
Nettleton	1,218	28%	49.25	$31,235	$1,263
New Albany	2,049	26%	50.72	$75,906	$1,879
Newton County	1,675	26%	45.50	$53,956	$1,465
Newton Municipal	899	35%	55.00	$40,543	$2,480
North Bolivar	1,050	48%	47.78	$27,457	$1,249
North Panola	1,389	41%	55.00	$61,045	$2,418
North Pike	2,296	29%	42.46	$64,197	$1,187
North Tippah	1,251	26%	46.01	$33,073	$1,216
Noxubee County	1,571	42%	54.41	$62,949	$2,180
Ocean Springs	5,349	16%	55.00	$240,546	$2,473
Okolona	656	35%	55.00	$22,443	$1,882
Oxford	3,971	25%	47.72	$394,763	$4,744
Pascagoula	6,527	28%	46.88	$987,871	$7,095
Pass Christian	1,891	19%	51.30	$164,161	$4,453
Pearl	3,924	20%	52.22	$198,669	$2,644
Pearl River County	2,777	22%	55.40	$93,066	$1,857
Perry County	1,102	31%	42.37	$67,242	$2,585
Petal	3,829	19%	55.00	$164,680	$2,366
Philadelphia	1,004	39%	55.00	$52,025	$2,849
Picayune	3,137	29%	63.07	$136,082	$2,736
Pontotoc City	2,142	24%	54.53	$64,230	$1,635
Pontotoc County	3,274	22%	41.00	$78,829	$987
Poplarville	1,785	27%	57.00	$80,986	$2,586
Prentiss County	2,176	23%	55.00	$60,412	$1,527
Quitman County	1,060	47%	32.75	$69,125	$2,135
Quitman Sep	1,755	32%	38.59	$123,886	$2,723
Rankin County	17,843	13%	42.50	$1,184,007	$2,820
Richton	667	26%	52.63	$19,439	$1,535
Scott County	3,782	32%	35.25	$87,600	$816
Senatobia	1,666	22%	54.62	$65,407	$2,144
Simpson County	3,498	32%	42.77	$187,205	$2,289
Smith County	2,589	29%	34.68	$139,259	$1,865
South Delta	827	51%	32.81	$63,447	$2,517
South Panola	4,031	35%	57.50	$172,962	$2,467
South Pike	1,573	47%	52.49	$81,796	$2,729
South Tippah	2,609	24%	53.96	$69,338	$1,434
Starkville Oktibbeha	4,797	34%	52.46	$327,289	$3,579
Stone County	2,431	25%	51.71	$98,590	$2,097
Sunflower Cons	3,824	43%	50.85	$168,512	$2,241
Tate County	2,580	26%	56.05	$80,151	$1,741
Tishomingo	2,984	24%	44.00	$124,943	$1,843
Tunica County	1,873	41%	35.06	$229,891	$4,303

APPENDIX D: MILL RATES

District	FY 2017 ADA	Student Poverty Rate	Mill Rate	Value of 1 Mill	Total Mills Raised Per Student
Tupelo	6,437	29%	55.00	$493,064	$4,213
Union City	948	28%	51.97	$19,160	$1,050
Union County	2,668	20%	49.44	$70,671	$1,310
Vicksburg Warren	7,509	31%	50.27	$561,621	$3,760
Walthall County	1,865	37%	47.87	$88,719	$2,277
Water Valley	1,116	34%	36.39	$38,564	$1,258
Wayne County	2,987	31%	33.15	$140,369	$1,558
Webster County	1,701	29%	41.69	$57,255	$1,403
West Bolivar	1,301	45%	43.12	$76,177	$2,524
West Jasper	1,362	27%	38.03	$101,576	$2,837
West Point Cons	2,971	43%	54.90	$124,604	$2,302
West Tallahatchie	742	47%	38.50	$61,375	$3,185
Western Line	1,751	40%	40.03	$141,924	$3,244
Wilkinson County	1,130	38%	34.03	$52,206	$1,572
Winona	1,029	38%	48.00	$25,680	$1,198
Yazoo City	2,194	44%	39.65	$41,504	$750
Yazoo County	1,469	33%	39.64	$121,505	$3,279

Appendix E: 27% Rule					
District	FY 2017 ADA	Required Local Contribution	Value of 28 Mills	Total Difference	Difference Per Pupil
Pascagoula	6,527	$9,833,941	$27,660,383	$17,826,442	$2,730.98
Madison County	12,316	$18,117,657	$31,850,653	$13,732,996	$1,115.02
Lowndes County	4,819	$7,168,223	$15,450,237	$8,282,014	$1,718.72
Rankin County	17,843	$26,340,517	$33,152,201	$6,811,684	$381.75
Choctaw County	1,262	$1,890,512	$8,506,437	$6,615,925	$5,241.50
Biloxi	5,706	$8,513,518	$14,666,174	$6,152,656	$1,078.29
Oxford	3,971	$5,882,686	$11,053,375	$5,170,689	$1,302.12
Vicksburg Warren	7,509	$11,412,944	$15,725,396	$4,312,452	$574.33
Tupelo	6,437	$9,601,839	$13,805,784	$4,203,945	$653.09
Kemper County	1,018	$1,553,175	$5,685,010	$4,131,835	$4,059.26
Tunica County	1,873	$2,865,799	$6,436,936	$3,571,137	$1,906.43
Hancock County	4,047	$6,041,211	$9,582,075	$3,540,864	$875.02
Hattiesburg	3,887	$5,945,700	$8,229,191	$2,283,491	$587.53
Claiborne County	1,390	$2,123,236	$4,285,738	$2,162,502	$1,555.24
Starkville Oktibbeha	4,797	$7,192,850	$9,164,085	$1,971,235	$410.90
Canton	3,381	$5,152,364	$7,031,747	$1,879,383	$555.90
Bay St. Louis	1,823	$2,762,040	$4,582,977	$1,820,937	$998.92
Hinds County	5,788	$8,681,145	$10,493,351	$1,812,206	$313.07
Pass Christian	1,891	$2,817,848	$4,596,516	$1,778,668	$940.56
Natchez-Adams	3,228	$4,927,830	$6,614,398	$1,686,568	$522.53
Moss Point	1,869	$2,851,981	$4,315,484	$1,463,503	$783.12
Coahoma County	1,456	$2,223,002	$3,573,543	$1,350,541	$927.63
Western Line	1,751	$2,674,457	$3,973,883	$1,299,426	$741.95
Covington County	2,731	$4,113,427	$5,409,975	$1,296,548	$474.84
Jackson County	8,648	$12,837,646	$14,133,668	$1,296,022	$149.87
Yazoo County	1,469	$2,226,937	$3,402,144	$1,175,207	$800.07
East Jasper	896	$1,365,610	$2,405,108	$1,039,498	$1,160.02
Attala County	951	$1,438,752	$2,426,229	$987,477	$1,037.97
Meridian	5,069	$7,747,197	$8,607,478	$860,281	$169.72
Quitman Sep	1,755	$2,655,604	$3,468,818	$813,214	$463.25
West Jasper	1,362	$2,046,939	$2,844,129	$797,190	$585.42
Aberdeen	1,184	$1,804,463	$2,491,302	$686,839	$580.20
Amite County	971	$1,480,308	$2,121,769	$641,461	$660.54
Jackson Public	25,550	$31,457,370	$32,066,807	$609,437	$23.85
W. Tallahatchie	742	$1,131,801	$1,718,510	$586,709	$790.76
Laurel	3,045	$4,642,770	$5,221,386	$578,616	$190.04
South Delta	827	$1,261,764	$1,776,506	$514,742	$622.36
Carroll County	927	$1,404,156	$1,865,304	$461,148	$497.60
Montgomery County	235	$360,343	$802,369	$442,026	$1,877.85

APPENDIX E: 27% RULE

District	FY 2017 ADA	Required Local Contribution	Value of 28 Mills	Total Difference	Difference Per Pupil
Harrison County	13,973	$20,919,257	$21,331,213	$411,956	$29.48
Gulfport	5,973	$8,965,046	$9,355,557	$390,511	$65.38
Forrest County	2,148	$3,233,984	$3,562,866	$328,882	$153.11
Quitman County	1,060	$1,617,853	$1,935,494	$317,641	$299.58
Leflore County	2,264	$3,449,171	$3,705,282	$256,111	$113.15
Baldwyn	783	$1,171,722	$1,414,144	$242,422	$309.59
Perry County	1,102	$1,656,182	$1,882,764	$226,582	$205.56
Jeff Davis County	1,363	$2,078,699	$2,270,997	$192,298	$141.08
West Bolivar	1,301	$1,984,027	$2,132,945	$148,918	$114.43
Coffeeville	528	$805,548	$946,957	$141,409	$267.88
Enterprise	892	$1,321,667	$1,439,131	$117,464	$131.62
Leland	800	$1,219,832	$1,268,099	$48,267	$60.36
Hazlehurst	1,383	$2,109,953	$2,153,010	$43,057	$31.14
Smith County	2,589	$3,870,082	$3,899,246	$29,164	$11.26
Alcorn County	2,970	$3,358,766	$3,358,766	$-	$-
Amory	1,634	$1,967,929	$1,967,929	$-	$-
Benton County	1,092	$978,022	$978,022	$-	$-
Booneville	1,312	$1,139,791	$1,139,791	$-	$-
Brookhaven	2,879	$4,275,847	$4,275,847	$-	$-
Calhoun County	2,290	$2,046,858	$2,046,858	$-	$-
Chickasaw County	454	$279,307	$279,307	$-	$-
Clarksdale	2,560	$1,800,365	$1,800,365	$-	$-
Cleveland	3,320	$4,752,232	$4,752,232	$-	$-
Clinton	4,952	$6,140,009	$6,140,009	$-	$-
Columbia	1,636	$1,917,653	$1,917,653	$-	$-
Columbus	3,786	$5,757,000	$5,757,000	$-	$-
Copiah County	2,546	$2,536,770	$2,536,770	$-	$-
Corinth	2,446	$2,335,318	$2,335,318	$-	$-
Desoto County	30,804	$43,608,201	$43,608,201	$-	$-
Durant	489	$248,220	$248,220	$-	$-
E. Tallahatchie	1,124	$1,223,699	$1,223,699	$-	$-
Forest Separate	1,542	$2,130,650	$2,130,650	$-	$-
Franklin County	1,247	$1,500,858	$1,500,858	$-	$-
George County	3,747	$3,573,520	$3,573,520	$-	$-
Greene County	1,873	$2,573,908	$2,573,908	$-	$-
Greenville	4,793	$4,986,061	$4,986,061	$-	$-
Greenwood	2,566	$2,894,038	$2,894,038	$-	$-
Grenada	3,781	$4,945,511	$4,945,511	$-	$-
Hollandale	559	$723,215	$723,215	$-	$-
Holly Springs	1,327	$1,756,030	$1,756,030	$-	$-

District	FY 2017 ADA	Required Local Contribution	Value of 28 Mills	Total Difference	Difference Per Pupil
Holmes County	2,745	$2,634,808	$2,634,808	$-	$-
Houston	1,643	$1,471,746	$1,471,746	$-	$-
Humphreys County	1,615	$1,661,292	$1,661,292	$-	$-
Itawamba County	3,277	$2,778,604	$2,778,604	$-	$-
Jefferson County	1,186	$1,062,185	$1,062,185	$-	$-
Jones County	7,783	$7,801,106	$7,801,106	$-	$-
Kosciusko	2,242	$2,379,237	$2,379,237	$-	$-
Lafayette County	2,545	$3,389,635	$3,389,635	$-	$-
Lamar County	9,640	$11,986,848	$11,986,848	$-	$-
Lauderdale County	6,204	$6,756,394	$6,756,394	$-	$-
Lawrence County	2,067	$2,919,132	$2,919,132	$-	$-
Leake County	2,674	$2,915,831	$2,915,831	$-	$-
Lee County	6,564	$6,801,624	$6,801,624	$-	$-
Lincoln County	2,990	$2,372,910	$2,372,910	$-	$-
Long Beach	3,112	$2,961,007	$2,961,007	$-	$-
Louisville	2,646	$2,949,959	$2,949,959	$-	$-
Lumberton	540	$731,001	$731,001	$-	$-
Marion County	1,970	$2,230,192	$2,230,192	$-	$-
Marshall County	3,022	$4,207,755	$4,207,755	$-	$-
Mccomb	2,477	$3,337,081	$3,337,081	$-	$-
Monroe County	2,212	$2,923,567	$2,923,567	$-	$-
Neshoba County	3,125	$2,470,611	$2,470,611	$-	$-
Nettleton	1,218	$874,586	$874,586	$-	$-
New Albany	2,049	$2,125,365	$2,125,365	$-	$-
Newton County	1,675	$1,510,759	$1,510,759	$-	$-
Newton Municipal	899	$1,135,201	$1,135,201	$-	$-
North Bolivar	1,050	$768,798	$768,798	$-	$-
North Panola	1,389	$1,709,254	$1,709,254	$-	$-
North Pike	2,296	$1,797,523	$1,797,523	$-	$-
North Tippah	1,251	$926,047	$926,047	$-	$-
Noxubee County	1,571	$1,762,570	$1,762,570	$-	$-
Ocean Springs	5,349	$6,735,276	$6,735,276	$-	$-
Okolona	656	$628,392	$628,392	$-	$-
Pearl	3,924	$5,562,745	$5,562,745	$-	$-
Pearl River County	2,777	$2,605,855	$2,605,855	$-	$-
Petal	3,829	$4,611,043	$4,611,043	$-	$-
Philadelphia	1,004	$1,456,706	$1,456,706	$-	$-
Picayune	3,137	$3,810,300	$3,810,300	$-	$-
Pontotoc City	2,142	$1,798,427	$1,798,427	$-	$-
Pontotoc County	3,274	$2,207,215	$2,207,215	$-	$-

APPENDIX E: 27% RULE

District	FY 2017 ADA	Required Local Contribution	Value of 28 Mills	Total Difference	Difference Per Pupil
Poplarville	1,785	$2,267,608	$2,267,608	$-	$-
Prentiss County	2,176	$1,691,547	$1,691,547	$-	$-
Richton	667	$544,282	$544,282	$-	$-
Scott County	3,782	$2,452,786	$2,452,786	$-	$-
Senatobia	1,666	$1,831,403	$1,831,403	$-	$-
Simpson County	3,498	$5,241,730	$5,241,730	$-	$-
South Panola	4,031	$4,842,932	$4,842,932	$-	$-
South Pike	1,573	$2,290,278	$2,290,278	$-	$-
South Tippah	2,609	$1,941,467	$1,941,467	$-	$-
Stone County	2,431	$2,760,528	$2,760,528	$-	$-
Sunflower Cons	3,824	$4,718,329	$4,718,329	$-	$-
Tate County	2,580	$2,244,220	$2,244,220	$-	$-
Tishomingo	2,984	$3,498,395	$3,498,395	$-	$-
Union City	948	$536,488	$536,488	$-	$-
Union County	2,668	$1,978,800	$1,978,800	$-	$-
Walthall County	1,865	$2,484,141	$2,484,141	$-	$-
Water Valley	1,116	$1,079,805	$1,079,805	$-	$-
Wayne County	2,987	$3,930,324	$3,930,324	$-	$-
Webster County	1,701	$1,603,152	$1,603,152	$-	$-
West Point Cons	2,971	$3,488,913	$3,488,913	$-	$-
Wilkinson County	1,130	$1,461,776	$1,461,776	$-	$-
Winona	1,029	$719,028	$719,028	$-	$-
Yazoo City	2,194	$1,162,120	$1,162,120	$-	$-

Appendix F: District Reserve Funds			
District	**2015-2016 District Maintenance Ending Fund Balance**	**FY 2016-17 State Formula Funding**	**Reserve as % of State Funds**
Natchez-Adams School Dist	$3,166,843.78	$16,321,272	19.4%
Alcorn School Dist	$3,092,805.26	$15,963,485	19.4%
Corinth School Dist	$8,061,233.19	$12,486,364	64.6%
Amite Co School Dist	$1,100,784.53	$5,677,358	19.4%
Attala Co School Dist	$2,630,089.41	$5,146,266	51.1%
Kosciusko School District	$12,397,627.95	$11,299,338	109.7%
Benton Co School Dist	$1,842,935.98	$6,355,722	29.0%
Cleveland School Dist	$6,021,552.97	$16,255,637	37.0%
North Bolivar Cons Sch	$252,805.28	$6,323,593	4.0%
West Bolivar Cons Sch	$1,405,781.58	$6,958,792	20.2%
Calhoun Co School Dist	$1,759,013.61	$12,676,967	13.9%
Carroll County School Dist	$(927,903.13)	$4,780,314	-19.4%
Chickasaw Co School Dist	$1,270,490.45	$2,793,813	45.5%
Houston School Dist	$3,179,258.91	$9,112,660	34.9%
Okolona Separate School Dist	$651,442.54	$3,647,558	17.9%
Choctaw Co School Dist	$5,524,228.67	$6,734,126	82.0%
Claiborne Co School Dist	$1,485,274.58	$7,038,588	21.1%
Enterprise School Dist	$4,107,549.25	$4,567,254	89.9%
Quitman School Dist	$2,106,443.64	$8,435,173	25.0%
West Point Consolidated School Dist	$1,781,549.11	$15,249,371	11.7%
Coahoma County School District	$1,300,342.77	$7,895,529	16.5%
Clarksdale Municipal School Dist	$1,132,442.27	$14,097,627	8.0%
Copiah Co School Dist	$5,865,121.91	$13,097,367	44.8%
Hazlehurst City School District	$6,150,562.86	$6,536,948	94.1%
Covington Co Schools	$2,842,884.66	$13,985,479	20.3%
Desoto Co School Dist	$91,597,707.95	$144,983,755	63.2%
Forrest County School District	$7,070,541.58	$10,967,507	64.5%
Hattiesburg Public School Dist	$983,204.91	$19,112,393	5.1%
Petal School Dist	$2,945,207.78	$19,298,302	15.3%
Franklin Co School Dist	$1,415,110.55	$6,966,942	20.3%
George Co School Dist	$661,936.47	$20,015,418	3.3%
Greene County School District	$1,050,861.67	$9,557,207	11.0%
Grenada School Dist	$11,049,259.39	$19,332,103	57.2%
Hancock Co School Dist	$6,672,205.00	$19,741,913	33.8%
Bay St Louis Waveland School Dist	$2,800,976.86	$8,752,598	32.0%
Harrison Co School Dist	$15,210,579.19	$64,033,411	23.8%
Biloxi Public School Dist	$5,556,072.47	$25,633,411	21.7%
Gulfport School Dist	$5,896,426.34	$27,728,421	21.3%

APPENDIX F: DISTRICT RESERVE FUNDS

District	2015-2016 District Maintenance Ending Fund Balance	FY 2016-17 State Formula Funding	Reserve as % of State Funds
Long Beach School Dist	$7,746,301.37	$16,423,214	47.2%
Pass Christian Public School Dist	$2,023,922.12	$8,660,311	23.4%
Hinds Co School Dist	$422,330.00	$26,761,501	1.6%
Jackson Public School Dist	$19,533,147.31	$126,408,763	15.5%
Clinton Public School Dist	$4,452,675.04	$23,236,283	19.2%
Holmes Co School Dist	$1,646,394.25	$14,577,401	11.3%
Durant Public School Dist	$712,952.14	$2,705,235	26.4%
Humphreys Co School Dist	$6,535,236.74	$8,671,314	75.4%
Itawamba Co School Dist	$2,963,180.22	$18,159,276	16.3%
Jackson Co School Dist	$8,783,285.83	$38,588,970	22.8%
Moss Point Separate School Dist	$6,362,729.24	$11,193,438	56.8%
Ocean Springs School Dist	$5,597,465.77	$26,460,470	21.2%
Pascagoula School Dist	$12,915,996.39	$31,966,058	40.4%
East Jasper Consolidated Sch Dist	$1,566,307.72	$4,528,602	34.6%
West Jasper Consolidated Schools	$368,460.54	$6,632,818	5.6%
Jefferson Co School Dist	$1,248,758.11	$6,868,981	18.2%
Jefferson Davis Co School Dist	$6,002,315.15	$7,118,319	84.3%
Jones Co School Dist	$7,869,012.35	$41,102,421	19.1%
Laurel School District	$229,971.29	$13,851,893	1.7%
Kemper Co School Dist	$3,106,260.16	$5,386,041	57.7%
Lafayette Co School Dist	$4,378,670.91	$12,172,283	36.0%
Oxford School District	$5,597,686.41	$17,696,810	31.6%
Lamar County School District	$(942,185.09)	$46,766,006	-2.0%
Lumberton Public School District	$1,275,760.44	$3,053,900	41.8%
Lauderdale Co School Dist	$8,377,410.84	$32,688,200	25.6%
Meridian Public School Dist	$12,366,911.28	$24,377,328	50.7%
Lawrence Co School Dist	$1,838,609.54	$10,248,161	17.9%
Leake Co School Dist	$1,522,669.26	$14,585,106	10.4%
Lee County School District	$4,493,036.56	$33,558,840	13.4%
Nettleton School Dist	$2,764,381.91	$7,096,547	39.0%
Tupelo Public School Dist	$20,645,105.74	$30,895,731	66.8%
Leflore Co School Dist	$2,454,302.61	$11,030,788	22.2%
Greenwood Public School District	$1,443,459.60	$13,053,837	11.1%
Lincoln Co School Dist	$8,254,441.39	$15,443,900	53.4%
Brookhaven School Dist	$5,380,440.75	$13,447,738	40.0%
Lowndes Co School Dist	$11,061,909.52	$22,727,007	48.7%
Columbus Municipal School Dist	$6,371,613.60	$18,945,492	33.6%
Madison Co School Dist	$27,957,020.16	$55,596,248	50.3%
Canton Public School Dist	$7,274,149.21	$15,161,130	48.0%

District	2015-2016 District Maintenance Ending Fund Balance	FY 2016-17 State Formula Funding	Reserve as % of State Funds
Marion Co School Dist	$1,647,472.43	$11,051,519	14.9%
Columbia School District	$(695,728.22)	$8,640,351	-8.1%
Marshall Co School Dist	$2,960,097.99	$14,597,717	20.3%
Holly Springs School Dist	$2,880,821.54	$7,066,432	40.8%
Monroe Co School Dist	$5,371,296.16	$11,449,049	46.9%
Aberdeen School Dist	$3,032,984.22	$5,972,800	50.8%
Amory School Dist	$1,154,282.73	$8,405,428	13.7%
Montgomery Co School Dist	$336,367.08	$2,084,293	16.1%
Winona Separate School Dist	$864,853.81	$6,040,901	14.3%
Neshoba County School District	$1,228,336.59	$16,778,625	7.3%
Philadelphia Public School Dist	$482,864.09	$4,941,030	9.8%
Newton County School District	$2,045,080.14	$8,985,019	22.8%
Newton Municipal School District	$998,993.97	$4,918,334	20.3%
Union Public School Dist	$1,885,216.06	$5,356,042	35.2%
Noxubee County School District	$939,305.60	$8,701,589	10.8%
Starkville- Oktibbeha Cons Sd	$4,215,964.48	$22,923,985	18.4%
North Panola Schools	$4,194,039.93	$7,604,068	55.2%
South Panola School District	$4,468,708.64	$20,233,489	22.1%
Pearl River Co School Dist	$4,310,276.75	$15,016,057	28.7%
Picayune School Dist	$5,686,715.61	$16,803,648	33.8%
Poplarville Separate School Dist	$2,115,114.11	$9,454,261	22.4%
Perry Co School Dist	$194,569.23	$5,691,269	3.4%
Richton School Dist	$720,155.14	$3,625,238	19.9%
North Pike School Dist	$880,882.40	$12,277,073	7.2%
South Pike School Dist	$8,995,641.05	$7,967,643	112.9%
Mccomb School District	$8,516,515.08	$12,302,495	69.2%
Pontotoc Co School Dist	$1,723,175.52	$18,590,196	9.3%
Pontotoc City Schools	$1,374,457.90	$11,369,988	12.1%
Prentiss Co School Dist	$3,874,780.88	$12,480,097	31.0%
Baldwyn School District	$1,404,940.09	$3,814,059	36.8%
Booneville School Dist	$815,660.15	$6,727,557	12.1%
Quitman Co School Dist	$878,604.92	$5,522,286	15.9%
Rankin Co School Dist	$23,604,565.49	$79,673,299	29.6%
Pearl Public School Dist	$8,453,485.57	$17,958,330	47.1%
Scott Co School Dist	$864,584.62	$21,011,510	4.1%
Forest Municipal School Dist	$2,443,756.03	$7,150,407	34.2%
South Delta School District	$1,316,867.46	$4,038,956	32.6%
Simpson Co School Dist	$6,042,597.18	$17,458,142	34.6%
Smith Co School Dist	$940,286.18	$13,236,925	7.1%

APPENDIX F: DISTRICT RESERVE FUNDS

District	2015-2016 District Maintenance Ending Fund Balance	FY 2016-17 State Formula Funding	Reserve as % of State Funds
Stone Co School Dist	$1,878,246.24	$12,682,708	14.8%
Sunflower Co Consolidate Sch Dist	$11,608,750.11	$19,199,869	60.5%
East Tallahatchie Consol Sch Dist	$959,577.67	$5,889,447	16.3%
West Tallahatchie School District	$2,066,853.08	$4,141,164	49.9%
Tate Co School Dist	$9,980,839.33	$13,635,329	73.2%
Senatobia Municipal School Dist	$2,417,785.99	$8,644,002	28.0%
North Tippah School Dist	$1,620,722.55	$6,923,121	23.4%
South Tippah School Dist	$1,644,834.17	$14,809,609	11.1%
Tishomingo Co Sp Mun Sch Dist	$6,020,510.34	$15,207,845	39.6%
Tunica County School District	$8,834,178.06	$8,978,806	98.4%
Union Co School Dist	$2,008,213.78	$14,183,974	14.2%
New Albany Public Schools	$1,856,288.10	$10,701,540	17.3%
Walthall Co School Dist	$2,242,316.78	$9,861,303	22.7%
Vicksburg Warren School Dist	$11,403,032.11	$35,767,982	31.9%
Hollandale School Dist	$448,712.73	$3,493,914	12.8%
Leland School Dist	$271,970.32	$4,127,376	6.6%
Western Line School District	$8,201,098.42	$8,338,879	98.3%
Greenville Public Schools	$296,905.17	$24,944,376	1.2%
Wayne Co School Dist	$(4,470,735.14)	$16,266,258	-27.5%
Webster Co School Dist	$1,057,219.06	$9,381,412	11.3%
Wilkinson Co School Dist	$1,106,983.37	$6,044,444	18.3%
Louisville Municipal School Dist	$2,072,614.65	$13,726,058	15.1%
Coffeeville School Dist	$144,011.57	$2,721,430	5.3%
Water Valley School District	$1,349,070.97	$5,873,925	23.0%
Yazoo Co School Dist	$2,133,659.21	$7,066,593	30.2%
Yazoo City Municipal School Dist	$3,941,290.23	$12,739,103	30.9%
		Average:	**29.8%**


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