

Mississippi

Funding Basics

Formula Type

Mississippi has a hybrid funding formula incorporating both resource-based and student-based elements. The state determines the cost of delivering education to a student with no special needs or services based on the cost of the resources, such as staff salaries and maintenance services, required to do so. This cost is then used as a base amount. The state also provides additional funding to educate specific categories of students, including students from low-income households, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts.

Mississippi expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values, up to a defined share of the formula amount. Districts are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for students from low-income households is generated through the application of a multiplier to the base amount. Services for students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts are provided through resource-based program-specific allocations.

Base Amount

Mississippi has a fixed base funding amount per student. For FY2021, the per-student base amount was $5,829.

This means that an average student with no special needs or disadvantages would be funded at that level.

Local Revenue

Expected Local Share

Mississippi expects school districts to contribute revenue to the funding of public schools. The amount each district is expected to raise for its education costs is based on property values. Each district is expected to contribute $28.00 for every $1,000 of assessed local property wealth (subject to different assessment ratios for different classes of property) for the purpose of funding its schools.

As a matter of policy, the state should not contribute less than 73% of the amount of funds it has calculated to be necessary to educate the students within each district, regardless of its local wealth. However, in practice, the state may provide a smaller share of districts' needed funding if the legislature appropriates insufficient funding to cover the 73% requirement. Once the state calculates the total amount of funding necessary for each district, it subtracts the expected local contribution and provides the difference in the form of state education aid.

Additionally, taxpayers may claim an exemption from taxes on homesteads; the state provides a small reimbursement to school districts to offset this exemption.

Property Tax Floors and Ceilings

Mississippi sets a floor and a ceiling for local property tax rates. School districts must impose a tax rate of at least $28.00 for every $1,000 of taxable property wealth, or 27% of the total amount of funding calculated by the state to be necessary to educate its students, whichever is less. School districts may not raise more than $55.00 for every $1,000 of assessed local property wealth; however, levies to fund debt service may be imposed in excess of $55.00 for every $1,000 of assessed local property wealth.

Other Local Taxes for Education

School districts in Mississippi receive local revenue only from property taxes.

Student Characteristics

Grade Level

Mississippi does not differentiate funding based on students' grade levels.

English-Language Learner

Mississippi does not provide increased funding for English-language learners.

Poverty

Mississippi provides increased funding for students from low-income households by applying a multiplier of 1.05 to the base per-pupil amount for these students.

Students are eligible for this supplemental funding if they qualify for free lunch (but not reduced-price lunch) under the National School Lunch Program.

Special Education

Mississippi funds special education using a resource-based system, determining the cost of delivering special education services in a district based on the cost of the resources—staff positions in particular—required to do so.

The state estimates the number of special education teacher units that each district requires, calculates the average salary drawn by special education teachers in each district based on personnel reports from the prior year, and then multiplies these numbers to produce the Special Education Add-On Allocation, which districts may use as they see fit.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for language services, positive behavior specialists and other support staff, extended-year instruction, and the education of students with disabilities in private schools and facilities.

Gifted

Mississippi provides increased funding for gifted and talented students. It does so in a resource-based fashion, by allocating funding in an amount equal to each district's anticipated costs for salaries for teachers in gifted programs.

Annually, the state's Office of Advanced Learning and Gifted Programs provides an estimate of the teacher units needed for each district's gifted education programs to the Office of School Financial Services, which calculates the average salary drawn by gifted education teachers in each district based on personnel reports from the prior year and then multiplies these numbers to produce the total amount of funding provided to the district for gifted education.

This funding is allocated with no use restrictions.

Career and Technical Education

Mississippi provides increased funding for career and technical education (CTE) programs. It does so through its resource-based formula by allocating funding in an amount equal to each district's anticipated costs for salaries for teachers in CTE programs.

Annually, the state's Office of Career and Technical Education provides an estimate of the teacher units needed for each district's CTE education programs to the Office of School Financial Services, which calculates the average salary drawn by CTE teachers in each district based on personnel reports from the prior year and then multiplies these numbers to produce the total amount of funding provided to the district for CTE.

This funding is allocated with no use restrictions.

District Characteristics

Concentrated Poverty

Mississippi does not provide increased funding for districts based on the concentrations of students from low-income households that they serve. However, Mississippi does provide funding for individual students from low-income households (see "Poverty" for more information).

Sparsity and/or Small Size

Mississippi provides increased funding for sparse school districts through its transportation funding system.

Before FY2011, Mississippi provided additional funding to districts on a sliding scale that allocated more funding to districts with greater sparsity. Since FY2011, the state calculates the transportation funding for each school district by multiplying the district's prior-year transportation funding by the most recent inflation rate. As a result, districts' transportation funding is based on historical, rather than current, sparsity levels.

Charter Funding

Funding for charter schools in Mississippi is calculated based on local school district revenue.

Charter schools receive from the state a per-student amount equal to the state funding for each student in the school district in which the charter school is located. Charter schools also receive state funding that reflects any additional funding generated by students in special programs and need categories.

Charter schools in Mississippi receive a share of local tax revenue. For students attending a charter school located in the district where they reside, the district pays to the school a proportionate share of the school district's local property tax revenue, excluding levies for debt service or in support of vocational educational programs. For students attending a charter school outside of their district of residence, the state department of education withholds a portion of state aid from the district of residence and transfers that amount to the charter school to account for its lack of access to local revenue for those students.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org

