

Mississippi

Spencer D. Stone

FUNDING PRIORITIES FOR P-12 AND/OR HIGHER EDUCATION.

There are five major budget areas for public education in Mississippi: General Education, Chickasaw Interest, Vocational Education (CTE), Mississippi Schools for the Blind and Deaf, Mississippi Adequate Education Program (MAEP). Mississippi uses a funding formula that incorporates both a student and a resource focused approach to funding education in the state. First, Mississippi focuses on determining the base amount of an education for each student in the system. This is the cost of delivering education to students with no special needs or services is used to determine the cost of the resources necessary to deliver an education to students is determined by calculating the cost of the resources and services necessary to do so while accounting for staff salaries and maintenance costs. Their formula must then calculate the additional costs associated with the education of other subgroups and categories of students by accounting for resource-based allocations that fund specific programs and initiatives while applying the multipliers to the base amount in order to generate supplemental funding for those students.

Property taxes are the sole source of local revenue for school districts in Mississippi. Individual school districts in Mississippi are expected to contribute to the revenue stream that funds public schools based on property values. Each district is expected to contribute \$28.00 of \$1,000 dollars of assessed property wealth. Property taxes are assessed using different ratios for various property types according to its use and classification which is directly related to the funding of Mississippi's schools. Mississippi has a set floor and ceiling on tax rates for local property tax amounts. School districts are required to impose the minimum of 28 per thousand dollars of property and may not collect more than \$55.00 per thousand dollars of assessed property value from each property owner.

This year the legislature passed a couple of educational bills that should expand learning opportunities for Mississippi residents. They voted to expand broadband services to schools in underserved areas (SB 2798.)¹ With HB 852 the legislator voted to increase teacher pay 1%.³ House Bill 1179 established a program to help teachers, who work in schools with a critical teacher shortage, with loan repayment.⁵ Finally, HB 1123 seeks to expand the Early Learning Collaboratives. The stated goal of the bill is to expand pre-k opportunities to 25% of all four year olds by the beginning of the 2023 school year.⁴

CHANGES TO FUNDING FORMULA FOR P-12 AND/OR HIGHER EDUCATION.

The only major change this year was that the legislature passed House Bill 2149 which ignored average daily attendance for MAEP funding for 2020 - 2021 (they used last school year's numbers.) 2

PRESSING STATE ISSUES AFFECTING P-12 AND/OR HIGHER EDUCATION FUNDING.

The legislature first tried to pass HS 1439 which sought to A last minute change to SB 2971 could lead to a 1/3 reduction in income taxes. The fear among education advocates is that this will lead to budget cuts in public education and possibly other services.

EXCLUSIVE TO P-12: FORCES DIVERTING FUNDS FROM TRADITIONAL PUBLIC SCHOOL DISTRICT AND/OR EXCLUSIVE TO HIGHER EDUCATION: TRENDS IN STATE FUNDING FOR PUBLIC INSTITUTIONS.

Once again, Mississippi has passed more legislation to divert public school funds to private schools through vouchers. This time it was added to the state's bill on bonds for schools.

Allocation of State dollars and percent of the State Budget for P-12 and HE (just a figure and percentage)

\$3,039,146,403

52.94%