



Report to the Mississippi Legislature

A Review of Mississippi School Districts' Revenue Sources and Expenditures for Fiscal Years 2016 through 2020

#655
May 11, 2021

PEER: The Mississippi Legislature's Oversight Agency

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U.S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

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The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

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May 11, 2021

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On May 11, 2021, the PEER Committee authorized release of the report titled *A Review of Mississippi School Districts' Revenue Sources and Expenditures for Fiscal Years 2016 through 2020*.

A handwritten signature in black ink, appearing to read "Timmy Ladner".

Representative Timmy Ladner, Chair

This report does not recommend increased funding or additional staff.

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A Review of Mississippi School Districts' Revenue Sources and Expenditures for Fiscal Years 2016 through 2020

CONCLUSIONS: During fiscal years 2016 through 2020, Mississippi's public school districts received approximately \$23.8 billion from state, local, and federal sources. Of this amount, approximately \$12.1 billion (51%) was from the state, approximately \$8.3 billion (35%) was from local sources, and approximately \$3.4 billion (14%) was from federal sources. From FY 2016 to FY 2020 and adjusted for inflation, expenditures in daily operational categories, such as instructional, student support, administration, and plant operations, increased \$311 per student from \$10,218 per student in FY 2016 to \$10,529 in FY 2020. During this time, inflation-adjusted expenditures in the instructional category increased \$208 per student.

Background

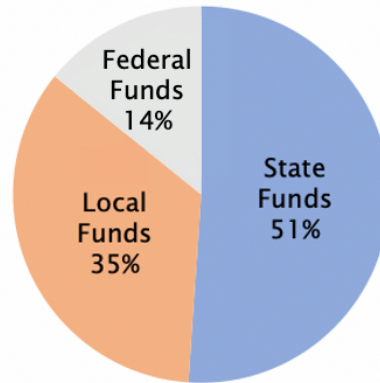
Each Mississippi public school district operates as a separate financial entity. School districts' funds come from state appropriations, local revenue, federal revenue, and other sources such as grants, donations from foundations, and debt issuance, such as bonds and loans. In this report, PEER focused on recurring revenue streams from state, local, and federal sources and did not include funding from grants, local foundations, loans, or bond issues because funding from these sources may vary widely from one school district to another.

PEER divided school districts' expenditures into seven major budget categories that represent the costs for the daily operations of school districts:

- instructional;
- administration;
- student support;
- plant operations;
- food services;
- transportation; and,
- other programs.

PEER excluded expenditures for bond debt service, loan payments, facility acquisition, and construction costs, which may vary widely from one school district to another.

School districts' funding from state, local, and federal sources totaled \$23.8 billion from FY 2016 through FY 2020.



State Funds \$12.1 billion
 Local Funds \$8.3 billion
 Federal Funds \$3.4 billion
 Total Funds \$23.8 billion

From FY 2016 through FY 2020 and after adjusting for inflation, funding per student from the state increased \$75, local support increased \$398, and federal support decreased \$97 for a total increase of \$376 per student.

When considering funding from sources over several years, it is important to take inflation into consideration. For example, school districts needed \$107 in revenue in FY 2020 to have the same purchasing power as \$100 in FY 2016. After adjusting for inflation, revenue per student from state, local, and federal sources increased \$376 per student from FY 2016 through FY 2020.

Fiscal Year	Funding per Student from State Sources	Funding per Student from Local Sources	Funding per Student from Federal Sources	Total Funding per Student from All Sources
Actual FY 2020 Amounts	\$5,788	\$4,065	\$1,539	\$11,392
FY 2016 Adjusted for Inflation	\$5,713	\$3,667	\$1,636	\$11,016
Difference	\$75	\$398	(\$97)	\$376

From FY 2016 through FY 2020, school districts expended \$22 billion, of which \$11.9 billion (54%) was spent on instructional related items such as teacher salaries, employee benefits, textbooks, and classroom supplies.

PEER divided expenditures into seven daily operations categories. PEER notes that some components of these categories differ from the category components reported by the Mississippi Department of Education (MDE). For example, MDE reports guidance services, improvement of instruction, athletics, and student activities as instructional expenditures. PEER categorizes these types of expenditures as student support and other programs and only reports expenditures related to regular programs, such as pre-kindergarten, elementary, middle school, and high school, and special programs, such as gifted, special education, and alternative schools, as instructional expenditures.

Category	Total Expenditures FY 2016 through FY 2020	Percent of Total Expenditures
Instructional	\$11,897,772,441	54%
Administration	\$2,626,523,582	12%
Student Support	\$2,219,068,541	10%
Plant Operations	\$2,226,066,244	10%
Food Services	\$1,276,416,351	6%
Transportation	\$1,027,776,646	5%
Other Programs [^]	\$706,566,180	3%
Total	\$21,980,189,985	100%

[^] Includes athletics and student activities.

The difference between \$23.8 billion in revenues and \$22 billion in expenditures does not equate to school district's making a \$1.8 billion "profit" from FY 2016 through FY 2020.

From FY 2016 through FY 2020, school districts' revenue from state, local, and federal sources totaled \$23.8 billion and expenditures in the daily operations categories totaled \$22 billion, but this does not mean school districts retained the \$1.8 billion difference.

PEER's report focused on expenditures for the daily operation of school districts and excluded expenditures for debt service for bond issues and loan payments. However, the report includes revenue from local sources that would be directed towards debt payments.

Therefore, PEER cautions that assuming school districts have retained the \$1.8 billion difference between the revenues and expenditures noted in this report would not be prudent. An examination of the financial records of each of the 146 public school districts in the state would be required to determine the change in the financial condition of the state's school districts and a review of this nature was outside the scope and purpose of this report.

From FY 2016 to FY 2020 and adjusted for inflation, expenditures per student increased \$311.

Category	Actual FY 2020 Expenditures per Student*	FY 2016 Expenditures per Student Adjusted for Inflation*	Change
Instructional	\$5,758	\$5,550	\$208
Administration	\$1,260	\$1,203	\$57
Student Support	\$1,085	\$1,031	\$54
Plant Operations	\$1,057	\$1,036	\$21
Food Services	\$566	\$613	(\$47)
Transportation	\$468	\$464	\$4
Other Programs	\$335	\$321	\$14
Total	\$10,529	\$10,218	\$311

*Based on average daily attendance.

COVID relief packages provide \$2.5 billion for K-12 education.

The three national COVID relief acts (CARES, CRRSA, and ARP) provide school districts in the state \$2.5 billion to address COVID's impact on education. Approximately \$2.3 billion will be distributed to school districts based on the formulas of the federal Title I program. MDE may retain up to \$252 million for:

- Emergency needs as determined by MDE - \$126 million;
- Programs to address learning loss - \$81 million;
- Summer enrichment programs - \$16 million;
- After-school programs - \$16 million; and,
- Administration expenses - \$13 million.

School districts received \$2.8 million in CARES funds in FY 2020.



A Review of Mississippi School Districts' Revenue Sources and Expenditures for Fiscal Years 2016 through 2020

Introduction

Authority

The PEER Committee reviewed school districts' level of funding from state, local, and federal sources, as well as the districts' expenditure of these funds. PEER conducted this review in accordance with MISS. CODE ANN. § 5-3-51 et seq., (1972).

Scope and Purpose

PEER reviewed school districts' revenue from state, local, and federal sources and districts' expenditures from FY 2016 through FY 2020. PEER also compared Mississippi funding sources and expenditures to those of school districts in Alabama, Arkansas, Louisiana, and Tennessee.

In performing this review, PEER's purpose is to inform policymakers on the state and local level, as well as taxpayers, regarding the source and amount of revenue received by school districts in the state and how that revenue was expended. PEER neither praises nor criticizes the amount of funding or expenditure data presented in this review. PEER presents this information so that policymakers will be better informed to make funding decisions, and taxpayers will have an opportunity to be informed about school funding and how those funds are used.

Method

In conducting this review, PEER:

- reviewed school districts' funding sources and expenditures as reported by the Mississippi Department of Education (MDE) in the Annual Superintendent's Report;
- reviewed funding sources per student as reported by the Departments of Education in Alabama, Arkansas, Louisiana, and Tennessee; and,

- reviewed expenditures per student information from the National Center for Education Statistics, a unit of the U. S. Department of Education.

In order to be consistent with prior PEER reports #589 and #598 and to offer a more in-depth view of expenditures, PEER divided expenditures into seven categories. PEER notes that some components of these categories differ from the category components reported by MDE. For example, MDE reports guidance services, improvement of instruction, athletics, and student activities as instructional expenditures. PEER categorizes these types of expenditures as student support and other programs and only reports expenditures related to regular programs, such as pre-kindergarten, elementary, middle school, and high school programs, and special programs such as gifted, special education, and alternative schools, as instructional expenditures. See Appendix A on page 27 for additional details regarding the differences between PEER's and MDE's categorization of expenditures.

The seven categories used by PEER in this report are:

- instructional;
- administration;
- plant operations (including maintenance);
- food services;
- transportation;
- student support; and,
- other programs.

Categories of Revenues and Expenditures

Each Mississippi public school district¹ operates as a separate financial entity. School districts' funds come from state appropriations, local revenue, federal revenue, and other sources such as grants, donations from foundations, and debt issuance, such as bonds and loans. For purposes of this report, PEER focused on recurring revenue streams from state, local, and federal sources and did not include funding from grants, local foundations, or debt issuance because funding from these sources may vary widely from one school district to another. PEER also focused on these categories because the expenditures in these categories relate to the day-to-day operations of the school district. PEER did not include expenditures for debt service on bonds issued by school districts, loan repayment, capitalized assets,² or facility acquisition and construction because these types of expenditures may vary widely between districts.

State Funding

MISS. CODE ANN. § 37-151-5 (a) (1972) defines “adequate education program,” or the “Mississippi Adequate Education Program (MAEP),” as the program to establish adequate current operation funding levels necessary for the school districts' programs to meet a Level III (“C” grade) in the accreditation system established by the State Board of Education using statistically relevant assessment data.

The MAEP funding formula is found in MISS. CODE ANN. § 37-151-7 (1972) and is a complex formula comprised of individual formulas for:

- instruction;
- administration;
- plant operation and maintenance; and,
- ancillary support.³

Collectively, the results of the above formulas determine the base student cost portion of the MAEP formula. The base student cost is recalculated every four years and adjusted for inflation in the intervening years. The next full recalculation of the base student cost will be performed for FY 2023. The inflation adjustment is equal to 40% of the base student cost for the previous fiscal year multiplied by the latest annual rate of inflation for Mississippi as determined by the State Economist at the Mississippi Institutions of Higher Learning.

¹ Charter schools in Mississippi are considered to be a school district. For purposes of this report, the term “public school district” also includes charter schools.

² Capitalized assets are items with a useful life greater than one year.

³ Ancillary support includes librarians, guidance counselors, and psychologists.

The MAEP formula begins calculating each school district's funding amount by multiplying the base student cost times each district's average daily attendance⁴ for the previous October and November plus 5% of the base student cost multiplied by the number of students receiving free lunches in the district. Under MISS. CODE ANN. § 37-151-7 (2) (a) (1972), this initial district funding amount is reduced by the lesser of the required minimum local funding effort of 28 mills⁵ in ad valorem tax or 27% of the funding formula amount.

In addition to the base student funding, the formula provides additional funding for increased health insurance costs, increased pension costs, and teacher salary increases approved by the Legislature. The MAEP formula also contains formulas to direct funding to districts for programs including:

- special education;
- career and technical education;
- gifted education;
- transportation;
- alternative schools;
- extended school year; and,
- bus driver training.

After MAEP calculations are completed, MDE presents the MAEP funding formula to the Legislature for consideration. Based on available funding, the Legislature appropriates funding for school districts. If the MAEP funding request is not fully funded, the MDE reduces each district's funding amount by a pro-rata amount, or as directed by the Legislature, and distributes funding to each school district.

Local Funding

Local funding sources for school districts include ad valorem taxes (property taxes); grants; contributions and donations received from individuals, businesses, and foundations; and fees and charges. In this report, PEER presents only ad valorem tax revenue due to the variability and the relatively small amounts of other sources of local revenue.

Under MISS. CODE ANN. § 37-57-104 (1) (1972),

⁴ Average daily attendance is the average number of students attending in a school day, less self-contained (classroom) special education students. The MAEP formula contains a separate funding mechanism for special education programs.

⁵ A mill is one one-thousandth of a dollar and in property tax terms is equal to \$1.00 of tax for each \$1,000 of assessed value.

Each school board shall submit to the levying authority for the school district a certified copy of an order adopted by the school board requesting an ad valorem tax effort in dollars for the support of the school district. The copy of the order shall be submitted by the school board when the copies of the school district's budget are filed with the levying authority pursuant to Section 37-61-9. Upon receipt of the school board's order requesting the ad valorem tax effort in dollars, the levying authority shall determine the millage rate necessary to generate funds equal to the dollar amount requested by the school board.

MISS. CODE ANN. § 37-61-9 (1972) requires that on or before August 15th of each fiscal year, each district's school board adopts a budget for the school district and submits the budget and a request to the levying authority (i.e., county board of supervisors, and if the school district includes a municipality, the municipality's governing authority) to set an ad valorem tax that generates the revenue needed to satisfy the district's budget when including other sources of revenue.

MISS. CODE ANN. § 37-57-104 (1972) provides some limits on millage rates and millage increases. If the requested budget would cause the millage rate to exceed 55 mills or if the rate already exceeds 55 mills and would cause a further increase in the millage rate, the levying authority shall call a referendum for voters in the school district regarding the increase necessary to meet the requested school district budget. If a majority of voters in the school district who vote in the referendum vote in favor of the requested increase, the ad valorem tax effort requested by the school board is approved. If a majority of the voters in the school district who vote in the referendum vote against the requested increase, then the request is denied and the millage rate remains at the currently existing fiscal year level. However, any amounts the school board requests for the payment of principal and interest related to school bonds or notes are not subject to the 55 mills limit.

PEER notes that although MISS. CODE ANN. § 27-39-321 (1) (1972) prohibits any political subdivision from levying ad valorem taxes in any fiscal year that results in an increase of greater than 10% in revenue from that source in any of the three preceding fiscal years, the code section also specifically excludes taxes levied for school districts from this restriction. However, as previously noted, a referendum vote is required if the budget requested by a school board results in a millage rate above 55 mills.

Federal Funding

According to the MDE's Annual Superintendent's Report, Mississippi school districts receive federal funds from

approximately 20 to 30 different federal programs and sources, depending on the year. The following items represent the larger programs and sources of federal funds for Mississippi school districts.

Title Program Funds

MDE receives federal funds for Title I, Title II, Title III, and Title IV programs based on funding formulas and eligibility requirements found in each program, and forwards the funds to school districts. For Title V federal funds, MDE receives funds for and distributes the funds to some school districts, while larger school districts receive the funds directly. In FY 2020, Mississippi school districts received approximately \$250 million, or approximately 37% of all federal funds received by school districts, from the following Title programs:

- Title I - Provides funds to school districts based on formulas considering poverty and population to help ensure all children meet state academic standards. If more than 40% of a school's enrollment is from low-income households, the school may use Title I funds for school-wide programs. If less than 40% of a school's enrollment is from low-income households or a school reduces its school-wide programs, the funds are targeted to offer assistance to individual students.
- Title II - Provides funds to improve the quality and effectiveness of teachers and principals through professional development; support programs such as teacher mentoring or collaboration with local colleges and universities; programs designed to improve classroom instruction, student learning, and student achievement; and increase the retention of effective teachers and principals.
- Title III - Provides funds to assist English learner students, including immigrant children and youth, attain English language proficiency in order to meet state academic standards. School districts must use Title III funds to supplement state language instruction programs designed to assist English learner students.
- Title IV - Provides funds to improve student academic achievement by increasing the ability of states and school districts to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to improve the academic achievement and digital literacy of students. Title IV also provides funds to support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for students, particularly students attending high-poverty and low-performing schools.
- Title V - Provides funds to rural school districts to fund initiatives aimed at improving student academic achievement.

Child Nutrition Program

The U. S. Department of Agriculture's Food and Nutrition Service's (FNS) mission is to increase food security and reduce hunger by providing children and low-income individuals access to food and a healthy diet. The FNS operates the School Breakfast Program that provides reimbursement to states to operate a non-profit breakfast program. The FNS also operates the National School Lunch Program, which is a federally assisted meal program that provides students low-cost or free lunches each school day. In FY 2020, Mississippi school districts received approximately \$225 million, or approximately 34% of all federal funds received by school districts, through FNS programs.

Individuals with Disabilities Education Act

The Individuals with Disabilities Act (IDEA), requires states and school districts to provide a free appropriate public education to eligible children with disabilities and ensures special education and related services to those students. Under IDEA, children with disabilities from birth through age 21 are eligible for services and programs. In FY 2020, Mississippi school districts received approximately \$118 million, or approximately 18% of all federal funds received by school districts, through the IDEA program.

Federal COVID-19 Relief Packages

In response to the COVID-19 public health emergency and its impact on the United States, Congress passed and the President in office at the time of passage signed three emergency relief packages:

- Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES);
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA); and,
- American Rescue Plan, 2021 (ARP).

Each relief package designates funds to assist the nation's elementary and secondary schools in preventing the spread of the virus and in responding to the impact the virus has had on a district's daily operations, safety needs, and changes in classroom instruction. In general, each state's State Education Agency (SEA), for example, MDE in Mississippi, applies to the U. S. Department of Education for the funds allocated to the state. In turn, school districts apply to the SEA for the relief package funds, which are allocated based on Title I, Part A allocation formulas.⁶ Through June 30, 2020 (FY 2020), school districts received approximately \$2.8 million in CARES funds.

⁶ Title I, Part A funds are allocated through four statutory formulas that are based primarily on census poverty estimates and education costs in a state.

Under each relief package's guidelines, charter schools that are recognized by a state as a Local Education Agency (school district), receive relief package funds. Since charter schools in Mississippi are recognized as school districts, each charter school in the state will receive relief package funds based on Title I, Part A allocation formulas.

Under guidelines of each COVID-19 relief package, private schools are also eligible to receive funds. Under CARES, public school districts must provide equitable services⁷ to non-public school students and teachers. CARES guidelines require distribution of relief funds to public school districts based on the allocation formulas found under Title I, Part A, which means each school district's allocation is based on the number of students that would qualify for programs under Title I, Part A. However, also under CARES guidelines, all students and teachers in a non-public school are eligible to receive equitable services under the CARES Act programs, even though students in the non-public school may not meet the qualifications for programs under Title I, Part A.

The CRRSA and ARP acts include programs to provide funds to non-public schools that are separate from the programs designated for public schools. Since non-public schools are eligible for relief funds through these separate programs, public school districts are not required to provide equitable services to non-public schools under CRRSA or ARP.

Each relief package requires a Maintenance of Effort (MOE) on behalf of the state. In other words, each state must use the relief package funds to supplement the state's education funding and not supplant state funds with federal relief package funds. The state's MOE is for FY 2021 through FY 2023. For CARES, the MOE is based on a state's dollar level of state support for education. For CRRSA and ARP, the level of support to demonstrate MOE is based on percentages of the state's overall spending used to support education.

Coronavirus Aid, Relief, and Economic Security Act (CARES)

In response to the COVID-19 public health emergency, Congress passed and President Trump signed the Coronavirus Aid, Relief, and Economic Security Act (CARES) on March 27, 2020. As part of the CARES act, Congress appropriated approximately \$13.2 billion for the Elementary and Secondary School Emergency Relief (ESSER) Fund to provide school districts with funds to address the impact of COVID-19 on schools.

Only SEAs, such as MDE, can apply to the U. S. Department of Education for ESSER funds. School districts must apply to the SEA for ESSER funds, and the SEA must use at least 90% of its ESSER

⁷ The Elementary and Secondary Education Act (ESEA) of 1965 requires public school districts to provide equitable services (services or other benefits that are equitable to those provided to eligible public school children, their teachers, and families) to private school students, teachers, and, in some cases, other education personnel and parents for several ESEA programs, including those established by Title I, Part A.

Fund grant to make subgrants to school districts based on the Title I, Part A allocation formulas. The SEA must award subgrants to school districts within one year of receiving the ESSER funds, between April and June 2021, depending on when the SEA received the funds.

School districts may use ESSER funds to prepare schools for reopening, COVID testing, improving air quality in school buildings, and to prepare, prevent, and respond to COVID-19. For example, school districts may use ESSER funds for personal protective equipment, cleaning and sanitizing materials, and for activities that will support remote learning for all students. School districts have until September 30, 2021, excluding a 12-month extension available under the Tydings Amendment,⁸ to commit ESSER funds to allowable COVID-19 related efforts. In FY 2020 (ending June 30, 2020), school districts received approximately \$2.8 billion from the ESSER Fund, and according to MDE, Mississippi school districts will receive a total of approximately \$152 million from the ESSER Fund.

Under ESSER guidelines, a SEA may retain up to 10% (SEA Reserve) of its ESSER Fund grant to address emergency needs, as determined by the SEA, arising from COVID-19. An SEA may award grants from the SEA Reserve to school districts and organizations serving students and families, but must award the grants within one year of receiving the state's allocation. Also, from the SEA Reserve, the SEA may reserve up to ½ of 1% of its total ESSER allocation for administrative costs, including direct and indirect administrative costs.

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), signed by President Trump on December 27, 2020, provided additional funds of approximately \$54.3 billion to assist schools in responding to COVID-19 and is known as the ESSER II Fund. These funds will also be distributed under the same calculation formulas as used for Part A of the Title I program. Under CRRSA guidelines, SEAs apply for ESSER II funds from the U. S. Department of Education, and school districts apply to the SEA for ESSER II funds that are used for the same COVID-19 related purposes as ESSER funds. SEAs must award grants to school districts by January 2022, and school districts must commit the funds to appropriate COVID-19 related items by September 30, 2023, excluding the 12-month extension available under the Tydings Amendment.⁹ MDE estimates Mississippi school districts will receive approximately \$652 million from the ESSER II Fund.

As with ESSER funds, the SEA may retain up to 10% of ESSER II funds in its SEA Reserve to use to address emergency needs, as

⁸ Under the Tydings Amendment, as incorporated in the General Education Provisions Act, the Education Department General Administrative Regulations (EDGAR) allows grantees to carryover for one additional year any federal education funds that were not obligated in the period for which they were appropriated.

⁹ Refer to footnote 8 on page 9.

determined by the SEA, arising from COVID-19 and the SEA may retain up to ½ of 1% of ESSER II funds for administrative purposes.

American Rescue Plan (ARP)

The American Rescue Plan (ARP), signed by President Biden on March 11, 2021, provided additional funds of approximately \$122 billion to states and schools to address the continuing impact of COVID-19 on the nation's schools and is known as ARP ESSER funds. Under ARP guidelines, SEAs apply to the U. S. Department of Education for ESSER funds and school districts apply to the SEA for subgrants. Allocation of subgrants to school districts must be based on the calculation formulas used for Part A of the Title I program.

The ARP does impose some guidelines on a state's SEA Reserve. Each SEA must retain at least 7% of the state's total allocation to be used for the items noted below and may retain up to an additional 3% of a state's allocation for emergency needs, as determined by the SEA, and administration costs (limited to ½ of 1% of the state's total allocation).

- Five percent of a state's total allocation must be used for the implementation of evidence-based interventions aimed at addressing learning loss.
- One percent of a state's total allocation must be used for evidence-based summer enrichment programs.
- One percent of a state's total allocation must be used for evidence-based comprehensive after-school programs.

The ARP imposes on school districts some expenditure restrictions beyond the broad guidelines found under CARES and CRRSA. According to the U. S. Department of Education's American Rescue Plan Act of 2021 fact sheet, school districts:

...must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

The ARP requires the SEA to allocate funds to school districts "in an expedited and timely manner," but no later than 60 days after the SEA receives the ARP ESSER funds. The SEA and school districts have until September 30, 2023, excluding the 12-month extension available under the Tydings Amendment,¹⁰ to obligate the funds for allowable expenditures.

¹⁰ Refer to footnote 8 on page 9.

COVID-19 Relief Package Funds for Mississippi Schools

As noted above, Mississippi school districts received approximately \$2.8 million from the CARES ESSER Fund in FY 2020 ending June 30, 2020. However, according to the U. S. Department of Education's allocation calculations, school districts in Mississippi will receive approximately \$2.2 billion from the CARES, CRRSA, and ARP COVID-19 relief packages.

As noted earlier, charter schools that are recognized by a state as a Local Education Agency (school district), receive relief package funds. In Mississippi, charter schools are recognized as a school district and therefore are eligible for relief funds. According to the MDE, charter schools will receive \$848,000 from CARES and approximately \$4.7 million from CRRSA. An estimate for the amount charter schools will receive from the ARP is not currently available.

Under each relief package's guidelines, the MDE may retain up to 10% of each package's allocation to the state, which totals to approximately \$252 million, for emergency needs as determined by MDE, but the funds must be used in accordance with each package's guidelines. If MDE retains the maximum 10% allowed, the guidelines require the funds be expended as follows:

- approximately \$126 million from CARES, CRRSA, and ARP for COVID-19-related emergency needs as determined by the MDE;
- approximately \$81 million from the ARP allocation to evidence-based programs to address learning loss;
- approximately \$16 million from the ARP allocation to provide evidenced-based summer enrichment programs;
- approximately \$16 million from the ARP allocation to provide evidenced-based comprehensive after-school programs; and,
- approximately \$13 million from CARES, CRRSA, and ARP for administration costs related to allocating and awarding the COVID-19 relief packages' funds.

Exhibit 1 on page 12 presents the total amount school districts will receive (including the \$2.8 million in FY 2020) and the maximum amounts MDE may retain as part of CARES, CRRSA, and ARP.

Exhibit 1: COVID-19 Relief Packages' Funds Designated for Mississippi Elementary and Secondary Education as of March 2021

Relief Package Name	Total Amount Allocated to Mississippi	Minimum Amount Allocated to Districts	Mississippi Department of Education Maximum Reserve*	Mississippi Department of Education Maximum Administration Fee**	Latest Obligation Date Deadline^
Coronavirus Aid, Relief, and Economic Security Act (CARES)	\$169,883,002	\$152,894,702	\$16,988,300	\$849,415	September 30, 2021
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)	\$724,532,847	\$652,079,562	\$72,453,285	\$3,622,664	September 30, 2022
American Rescue Plan (ARP)	\$1,627,197,854	\$1,464,478,069	\$162,719,785	\$8,135,989	September 30, 2023
Total	\$2,521,613,703	\$2,269,452,333	\$252,161,370	\$12,608,068	

* Based on the maximum allowed reserve amount of 10% of total allocation.

** Based on the maximum allowed administration fee of ½ of 1% of total allocation.

^ Date by which funds must be obligated to an allowable purpose under each relief package's guidelines excluding the 12-month extension available under the Tydings Amendment. Refer to footnote 8 on page 9.

SOURCE: U. S. Department of Education.

Given the amount of funds received by the MDE and school districts from the COVID-19 relief packages, the PEER Committee anticipates conducting performance evaluations and expenditure reviews in the future regarding the effectiveness and use of these funds.

Major Budget Categories for Expenditures

PEER divided school districts' expenditures into the seven major budget categories noted on page 2. See Exhibit 2 on page 13 for examples of the types of expenditures that school districts would make from each of the seven major budget categories.

Exhibit 2: Examples of the Types of Expenditures in the Seven Major Budget Categories

Budget Category	Types of Expenditures
Instructional	salaries for teachers in elementary, middle, high, and alternative schools; classroom assistants for elementary and special education programs; employee benefits; textbooks and other supplies
Food Services	food services supervisors' salaries; cafeteria personnel's salaries; employee benefits; food and cafeteria supplies
Transportation	transportation supervisors' salaries; bus drivers' salaries; employee benefits; operation, maintenance, and repair of buses
Student Support	guidance counselors' salaries; attendance officers' and social work counselors' salaries; media specialists' and librarians' salaries; employee benefits; improvement of instruction costs
Other Programs	athletics, student activities, and adult education personnel's salaries; summer school costs; athletics, student activities, and adult education costs
Administration	principals' and assistant principals' salaries; superintendents' salaries; assistant superintendents' salaries; school office clerical staff's salaries; district administration office personnel's salaries; employee benefits
Plant Operations (including maintenance)	maintenance, operations, and custodial personnel's salaries; employee benefits; utilities; building repairs and maintenance; building operation and cleaning supplies

SOURCE: PEER analysis of the Mississippi Department of Education's accounting manual for school districts.

State, Local, and Federal Revenue for Mississippi and Contiguous States' Public School Districts

Mississippi public school districts receive funds from state, local, and federal sources. See the Background section of this report for additional details about each source. This chapter addresses the following issues:

- revenue sources for public school districts in Mississippi;
- revenue per student from FY 2016 to FY 2020; and,
- revenue sources for public school districts in Mississippi compared to contiguous states.

Revenue Sources for Public School Districts in Mississippi

During fiscal years 2016 through 2020, public school districts received approximately \$23.8 billion from state, local, and federal sources. Of this amount, approximately \$12.2 billion (51%) was from the state, approximately \$8.3 billion (35%) was from local sources, and approximately \$3.4 billion (14%) was from federal sources.

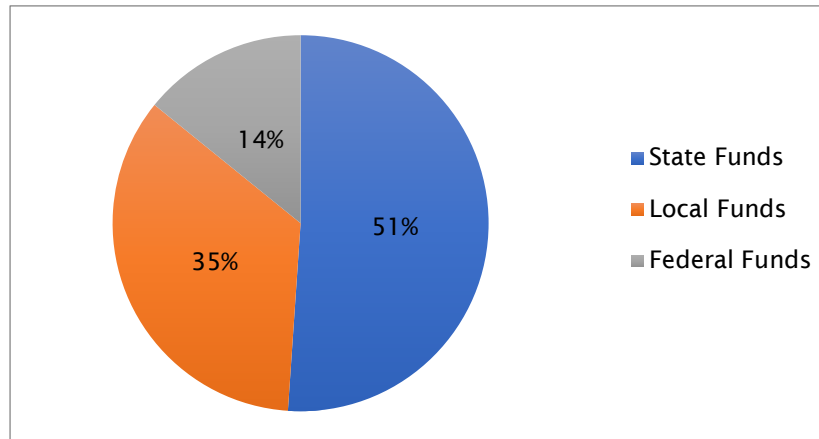
During fiscal years FY 2016 through FY 2020, public school districts received approximately \$23.8 billion from state, local, and federal sources. Funding from the state totaled approximately \$12.2 billion and represented the largest source of school funding with 51% of funds. Local funds comprised the next largest source at approximately \$8.3 billion (35%) and federal funds total approximately \$3.3 billion (14%). From FY 2016 through FY 2020 (not adjusted for inflation), funding for public school districts from state sources increased approximately \$103 million, funding from local sources increased by approximately \$218 million, and federal funds declined approximately \$22 million. See Exhibit 3 on page 14 and Exhibit 4 on page 15 for additional details.

Exhibit 3: Source of Funds for Mississippi Public School Districts FY 2016 through FY 2020

Fiscal Year	State Funds	Local Funds	Federal Funds	Total Funds
FY 2016	\$2,411,614,973	\$1,548,059,713	\$690,717,015	\$4,650,391,701
FY 2017	2,415,768,695	1,595,649,778	672,880,500	4,684,298,973
FY 2018	2,408,234,018	1,651,002,093	658,656,003	4,717,892,114
FY 2019	2,417,079,327	1,719,408,429	683,289,110	4,819,776,866
FY 2020	2,514,226,951	1,765,797,030	668,513,593	4,948,537,574
Total	\$12,166,923,964	\$8,279,917,043	\$3,374,056,221	\$23,820,897,228
Change FY 2016 to FY 2020 (unadjusted for inflation)	\$102,611,978	\$217,737,317	(\$22,203,422)	\$298,145,873

SOURCE: Mississippi Department of Education's Annual Superintendent's Report.

**Exhibit 4: Source of Funds as Percentage for Mississippi Public School Districts
FY 2016 through FY 2020**



SOURCE: PEER analysis of Mississippi Department of Education’s Annual Superintendent’s Report.

Inflation-Adjusted Revenue Sources

After adjusting for inflation from FY 2016 through FY 2020, support from state funding declined approximately \$65 million and support from local sources increased by approximately \$110 million.

When considering funding from sources over several years, it is important to take inflation into consideration. For example, school districts need \$107 in revenue in FY 2020 to have the same purchasing power as \$100 in revenue in FY 2016. When adjusted for inflation, support from the state declined approximately \$65 million and support from local sources increased by approximately \$110 million from FY 2016 to FY 2020. Finally, federal funds declined approximately \$70 million from FY 2016 to FY 2020 when adjusted for inflation. See Exhibit 5 on page 15 for additional details.

Exhibit 5: State, Local, and Federal Funding FY 2016 to FY 2020 Adjusted for Inflation

Fiscal Year	State Funds	Local Funds	Federal Funds	Total Funds
Actual FY 2020 Funding	\$2,514,226,951	\$1,765,797,030	\$668,513,593	\$4,948,537,574
FY 2016 Funding Adjusted for Inflation	\$2,579,504,872	\$1,655,831,307	\$738,802,804	\$4,974,138,983
Difference	(\$65,277,921)	\$109,965,723	(\$70,289,211)	(\$25,601,409)

SOURCE: PEER analysis of Mississippi Department of Education’s Annual Superintendent’s Report.

The local funds listed above do not include proceeds from bond issues or loans for school districts. However, bond issues and loans may lead to district school boards seeking additional local funds through higher ad valorem taxes in order to have sufficient revenue to pay future debt service associated with the bond issues and

loans since a school district cannot rely upon state funds to meet such requirements. PEER notes that according to MDE’s Annual Superintendent’s Report, from FY 2016 through FY 2020 school districts issued approximately \$975 million in bonds and borrowed approximately \$489 million through loans. This approximately \$1.5 billion in debt may be a factor in the increase in districts’ increased reliance on local funds.

Revenue Per Student from FY 2016 through FY 2020

When considering funding on a per-student basis and before adjusting for inflation, funding from the state from FY 2016 through FY 2020 increased \$446, local support increased \$636, and federal support increased \$9 for a total increase of \$1,091. After adjusting for inflation, funding per student from the state increased \$75, local support increased \$398, and federal support decreased \$97 from FY 2016 through FY 2020 for an inflation adjusted increase of \$376.

Rather than considering total dollars as the only measure of support, another metric of support is funding per student. When considering funding on a per-student basis from FY 2016 through FY 2020 and before adjusting for inflation:

- state support increased from \$5,342 to \$5,788, an increase of \$446;
- local support increased from \$3,429 to \$4,065, an increase of \$636; and,
- federal support increased from \$1,530 to \$1,539, an increase of \$9.

PEER notes that from FY 2016 to FY 2020, average daily attendance declined from 451,466 students to 434,362 students, a decrease of 17,104 students. See Exhibit 6 on page 16 for additional details.

Exhibit 6: State, Local, and Federal Funding per Student Unadjusted for Inflation FY 2016 through FY 2020

Fiscal Year	Average Daily Attendance	Funding per Student from State Sources	Funding per Student from Local Sources	Funding per Student from Federal Sources	Total Funding per Student
FY 2016	451,466	\$5,342	\$3,429	\$1,530	\$10,301
FY 2017	446,275	\$5,413	\$3,575	\$1,508	\$10,496
FY 2018	439,599	\$5,478	\$3,756	\$1,498	\$10,732
FY 2019	432,198	\$5,593	\$3,978	\$1,581	\$11,152
FY 2020	434,362	\$5,788	\$4,065	\$1,539	\$11,392
Change FY 2016 to FY 2020 (dollars unadjusted for inflation)	(17,104)	\$446	\$636	\$9	\$1,091

SOURCE: Mississippi Department of Education’s Annual Superintendent’s Report.

After adjusting for inflation, total revenue per student increased by \$376, with state support increasing \$75 per student, local support increasing \$398 per student, and federal support declining \$97 per student. See Exhibit 7 on page 17 for additional details.

Exhibit 7: State, Local, and Federal Funding per Student FY 2016 to FY 2020 Adjusted for Inflation

Fiscal Year	Funding per Student from State Sources	Funding per Student from Local Sources	Funding per Student from Federal Sources	Total Funding per Student from All Sources
Actual FY 2020 Amounts	\$5,788	\$4,065	\$1,539	\$11,392
FY 2016 Adjusted for Inflation	\$5,713	\$3,667	\$1,636	\$11,016
Difference	\$75	\$398	(\$97)	\$376

SOURCE: PEER analysis of Mississippi Department of Education’s Annual Superintendent’s Report.

PEER notes that from FY 2016 through FY 2020, state funding comprised just over half (51%) of all funding from state, local, and federal sources. Although state funding in terms of total dollars did not keep pace with inflation, state support per student increased by \$446 before adjusting for inflation and by \$75 after adjusting for inflation.

From FY 2016 through FY 2020, local funding as a percentage of total funding from state, local, and federal sources increased from approximately 33% to approximately 36%, demonstrating school districts’ increased reliance on locally derived revenue. After adjusting for inflation, funding per student from local sources increased more than inflation by \$398.

From FY 2016 through FY 2020, funding per student from federal funds increased by \$9 without adjusting for inflation. After adjusting for inflation, funding per student from federal funds decreased by \$97, demonstrating the variability of federal funding.

Also, PEER notes that decisions by each district’s school board impact the level of local funding, and economic demographics play an important role in determining the level of funding received by each school district. Appendix B on page 28 presents the state, local, and federal funding received by each district in Mississippi.

Revenue Sources for Public School Districts in Mississippi Compared to Contiguous States

Using the most recent fiscal year available from contiguous states, a comparison of the level of funding for public school districts from state, local, and federal sources for Mississippi and contiguous states determined that Alabama has the highest level of state funding (56%) and the lowest level of local funding (33%), while Louisiana has the lowest level of state funding (45%) and the highest level of local funding (45%). Mississippi’s level of state funding was 50% and local funding was 36%.

PEER compared Mississippi’s level of funding from state, local, and federal sources to the level of funding from these sources in Alabama, Arkansas, Louisiana, and Tennessee. The most recent fiscal year available for Alabama, Arkansas, and Tennessee was FY 2019, while the most recent year available for Louisiana was FY 2018. PEER used FY 2019 data for Mississippi. PEER recognizes that such information is not as timely as desired, but value may still be found in the comparison.

Alabama had the highest level of funding from state sources at 56% and the lowest level of local funding at 33%. Louisiana had the lowest level of state funding at 43% and the highest level of local funding at 45%. Mississippi’s level of state funding was 50% and local funding was 36%. See Exhibit 8 on page 18 for additional information.

Exhibit 8: Public School Districts’ Funding from State, Local, and Federal Sources in Alabama, Arkansas, Louisiana, Mississippi, and Tennessee

State	State Funding	Local Funding	Federal Funding
Alabama (FY 2019)	56%	33%	11%
Arkansas (FY 2019)	48%	41%	11%
Louisiana (FY 2018)	43%	45%	12%
Mississippi (FY 2019)	50%	36%	14%
Tennessee (FY 2019)	50%	38%	12%

SOURCE: PEER analysis of reports from the departments of education for Alabama, Arkansas, Louisiana, Mississippi, and Tennessee.

PEER’s purpose in presenting this data is not to infer that funding should be of a certain mix. Policymakers in each state determine a funding structure that they believe is optimal for their state. PEER presents this information only for comparative purposes.

Funding per Student Based on Enrollment

Based on enrollment, rather than average daily attendance, for FY 2019, Mississippi’s funding per student from state, local, and federal sources totaled \$10,240, which was the lowest funding per student when compared to contiguous states. Louisiana reported the highest funding per student enrolled at \$12,507 for FY 2018, the most recent information available.

PEER compared Mississippi’s funding per student to funding per student in contiguous states, which reported funding per student based on student enrollment. Therefore, PEER used enrollment in Mississippi for this comparison rather than average daily attendance, which was used in Exhibit 6 on 16 and Exhibit 7 on page 17. The most recent information available for Alabama, Arkansas, and Tennessee was for FY 2019 and FY 2018 for Louisiana. Accordingly, PEER used FY 2019 information for Mississippi.

Based on enrollment for FY 2019, Mississippi funding per student from state, local, and federal sources was \$10,240, which was the lowest funding level per student when compared to contiguous

states. State funding in Mississippi in FY 2019 was \$5,135, which was also the lowest state funding level per student when compared to contiguous states. Louisiana’s total funding per enrolled student from state, local, and federal sources for FY 2018, the most recent data available, was \$12,507, which was the highest funding level per student when comparing Mississippi to contiguous states. In FY 2019, Alabama’s state funding per enrolled student was \$6,484, which was the highest state funding level per student when comparing Mississippi to contiguous states. See Exhibit 9 on page 19 for additional details.

Exhibit 9: State, Local, and Federal Funding in Alabama, Arkansas, Louisiana, Mississippi, and Tennessee Based on Student Enrollment

State	Student Enrollment*	State Funding per Student	Local Funding per Student	Federal Funding per Student	Total Funding per Student
Alabama (FY 2019)	726,215	\$6,484	\$3,788	\$1,235	\$11,507
Arkansas (FY 2019)	456,479	\$5,488	\$4,765	\$1,311	\$11,564
Louisiana (FY 2018)	714,831	\$5,349	\$5,655	\$1,503	\$12,507
Mississippi (FY 2019)	470,668	\$5,135	\$3,653	\$1,452	\$10,240
Tennessee (FY 2019)	971,956	\$5,210	\$3,969	\$1,211	\$10,390

* Funding per student in this exhibit is based on enrollment. Funding per student in Exhibit 6 on page 16 is based on average daily attendance.

SOURCE: PEER analysis of reports from the departments of education for Alabama, Arkansas, Louisiana, Mississippi, and Tennessee.

PEER’s purpose in presenting this data is not to infer that state or local funding should be at any particular level or constitute a certain amount of support for public education. Policymakers in each state determine funding based on available resources and each state’s laws regarding funding public education. PEER presents this information only for comparative purposes.

Public School District Expenditures in Mississippi and Contiguous States

MDE's School Financial Services Office maintains the *Expenditures/Expense Function and Object Codes* manual for Mississippi's public school districts that details accounting codes that districts must use to record expenditures. Annually, each school district reports its expenditures to MDE for use in departmental publications. Also, each school district undergoes an annual audit by the Mississippi State Auditor's office.

PEER used seven categories to classify school districts' expenditures. See Exhibit 2 on page 13 for the types of expenditures in each category. The expenditures in these categories are associated with the daily operations of schools and district central administrative offices and exclude items that, although may be recurring, may not apply to all schools equally. Excluded expenditure categories include:

- facility acquisitions and construction;
- debt service payments;
- interest paid on debt; and,
- 16th Section land management and improvement.

This chapter addresses the following issues:

- expenditures in daily operations categories from FY 2016 through FY 2020;
- changes in expenditures in daily operations categories FY 2016 compared to FY 2020;
- expenditures per student in daily operations categories FY 2016 compared to FY 2020; and,
- comparison of expenditures per student in Mississippi school districts to districts in contiguous states.

Expenditures in Daily Operations Categories from FY 2016 through FY 2020

From FY 2016 through FY 2020, school districts expended approximately \$22 billion, of which approximately \$11.9 billion (54%) was spent on instructional-related items such as teacher salaries, employee benefits, and classroom supplies.

PEER divided school districts' expenditures into seven major budget categories that represent the costs for the daily operation of school districts to provide:

- instructional services;
- administration services,
- student support;

- plant operations;¹¹
- food services,
- transportation; and,
- other programs.¹²

From FY 2016 through FY 2020, school districts expended approximately \$22 billion. Of this amount, approximately \$11.9 billion (54%) was expended on instructional items such as teacher salaries, employee benefits, and classroom supplies. See Exhibit 10 on page 21 for the amount and percentage of each expenditure category.

Exhibit 10: Mississippi School Districts’ Total Expenditures by Daily Operations Categories

Category	Total Expenditures FY 2016 through FY 2020	Percent of Total Expenditures
Instructional	\$11,897,772,441	54%
Administration	\$2,626,523,582	12%
Student Support	\$2,219,068,541	10%
Plant Operations	\$2,226,066,244	10%
Food Services	\$1,276,416,351	6%
Transportation	\$1,027,776,646	5%
Other Programs	\$706,566,180	3%
Total	\$21,980,189,985	100%

SOURCE: PEER analysis of Mississippi Department of Education’s Annual Superintendent’s Report.

Earlier in this report, PEER noted that school districts’ revenue from state, local, and federal sources totaled approximately \$23.8 billion, or approximately \$1.8 billion more than the expenditures of approximately \$22 billion noted above. However, PEER cautions that this \$1.8 billion difference does not mean that school districts’ cash reserves statewide have increased by this amount.

PEER’s analysis in this report focuses on recurring revenue streams and recurring expenditures and does not include revenue and expenditure categories that fluctuate or that some school districts may not incur such as revenue and expenditures related to bonds issued by school districts, loans, or facility acquisition and construction. PEER notes that all sources of revenue and expenditures should be considered before drawing conclusions regarding the difference between revenues and expenditures.

¹¹ The plant operations category includes maintenance on school buildings and facilities.

¹² The category “other programs” includes expenditures for athletics, student activities, summer school programs, and adult/continuing education.

When considering all sources of school districts' revenues and expenditures, total revenue exceeded total expenditures by approximately \$961 million from FY 2016 through FY 2020. See Exhibit 11 on page 22 for additional details.

Exhibit 11: School Districts' Difference in Revenue and Expenditures from All Sources FY 2016 through FY 2020

Fiscal Year	Total Revenue from All Sources*	Total Expenditures from All Sources	Difference Between Total Revenue and Total Expenditures
FY 2016	\$ 5,021,821,179	\$4,853,026,773	\$168,794,406
FY 2017	\$5,072,032,477	\$4,914,202,972	\$157,829,505
FY 2018	\$4,985,037,863	\$4,886,998,652	\$98,039,211
FY 2019	\$5,438,042,541	\$4,984,298,715	\$453,743,826
FY 2020	\$5,413,294,042	\$5,330,647,482	\$82,646,560
Total	\$ 25,930,228,102	\$24,969,174,594	\$961,053,508

* Revenue from all sources includes proceeds from district bond issues and loans that will have to be repaid with interest in the future.

SOURCE: PEER analysis of Mississippi Department of Education's Annual Superintendent's Report.

Of the approximately \$25.9 billion in revenue from all sources from FY 2016 through FY 2020, approximately \$1.5 billion of this revenue resulted from school districts issuing bonds or obtaining loans. This borrowed revenue represents funds that school districts must repay, with interest, in future years. Therefore, assuming school districts have accumulated approximately \$961 million in excess funds based solely on the information in Exhibit 11 on page 22 would not be prudent given the amount of debt assumed by school districts statewide. An analysis of the revenue and expenditures of each of the 146 school districts in Mississippi would be required in order to determine which districts experienced a net increase or decrease in financial position from FY 2016 through FY 2020 and the reasons for the change.

Changes in Expenditures in Daily Operations Categories FY 2016 Compared to FY 2020

When comparing FY 2016 to FY 2020 and before adjusting for inflation, daily operational expenditures increased by approximately \$260 million, with instructional expenditures increasing by approximately \$158 million.

From FY 2016 through FY 2020, and before adjusting for inflation, expenditures in the daily operations categories of instructional, administration, student support, plant operations, food services, transportation, and other programs increased by approximately \$260 million. School districts' expenditures in the instructional category comprised the largest item and increased the largest amount, approximately \$158 million, from FY 2016 through FY 2020. See Exhibit 12 on page 23 for additional details.

Exhibit 12: Mississippi School Districts' Expenditures by Daily Operations Categories FY 2016 Compared to FY 2020 Unadjusted for Inflation

Category	FY 2016 Expenditures	FY 2020 Expenditures	Change FY 2016 to FY 2020 Unadjusted for Inflation
Instructional	\$2,342,530,763	\$2,501,008,116	\$158,477,353
Administration	\$507,705,145	\$547,304,179	\$39,599,034
Student Support	\$434,946,664	\$471,088,351	\$36,141,687
Plant Operations	\$437,316,131	\$459,318,508	\$22,002,377
Food Services	\$258,967,828	\$246,065,371	(\$12,902,457)
Transportation	\$195,869,989	\$203,070,668	\$7,200,679
Other Programs	\$135,548,153	\$145,579,369	\$10,031,216
Total	\$4,312,884,673	\$4,573,434,562	\$260,549,889

SOURCE: PEER analysis of the Mississippi Department of Education's Annual Superintendent's report.

After adjusting for inflation, total expenditures in the daily operations categories decreased by approximately \$40 million. Food services declined by approximately \$31 million and instructional expenditures decreased by approximately \$4.6 million while expenditures for administration increased by approximately \$4.3 million. See Exhibit 13 on page 23, for additional details.

Exhibit 13: Mississippi School Districts' Expenditures by Daily Operations Categories FY 2016 Compared to Actual FY 2020 Adjusted for Inflation

Category	Actual FY 2020 Expenditures	FY 2016 Expenditures Adjusted for Inflation	Difference Between FY 2020 Expenditures and FY 2016 Inflation Adjusted Expenditures
Instructional	\$2,501,008,116	\$2,505,611,212	\$(4,603,096)
Administration	\$547,304,179	\$543,050,159	\$4,254,020
Student Support	\$471,088,351	\$465,226,436	\$5,861,915
Plant Operations	\$459,318,508	\$467,760,859	(\$8,442,351)
Food Services	\$246,065,371	\$276,996,445	(\$30,931,074)
Transportation	\$203,070,668	\$209,505,911	(\$6,435,243)
Other Programs	\$145,579,369	\$144,984,637	\$594,732
Total	\$4,573,434,562	\$4,613,135,659	(\$39,701,097)

SOURCE: PEER analysis of the Mississippi Department of Education's Annual Superintendent's report.

Expenditures per Student in Daily Operations Categories FY 2016 Compared to FY 2020

From FY 2016 to FY 2020 and not adjusted for inflation, expenditures in the daily operations categories increased \$976 per student from \$9,553 per student in FY 2016 to \$10,529 in FY 2020. During this time, expenditures in the instructional category increased \$569 per student.

As with revenue, additional context may be gained by analyzing expenditures on a per-student basis. From FY 2016 to FY 2020, average daily attendance decreased from 451,446 students to 434,362 students. During this time, total expenditures per student increased from \$9,553 per student in FY 2016 to \$10,529 in FY 2020, unadjusted for inflation. Expenditures per student in the instructional category increased \$569 from \$5,189 to \$5,758. See Exhibit 14 on page 24 for expenditures per student in each daily operations category.

Exhibit 14: Mississippi School Districts' Expenditures per Student by Daily Operations Categories FY 2016 Compared to FY 2020 Unadjusted for Inflation

Category	FY 2016 Expenditures per Student*	FY 2020 Expenditures per Student**	Change in Expenditures per Student FY 2016 to FY 2020
Instructional	\$5,189	\$5,758	\$569
Administration	\$1,124	\$1,260	\$136
Student Support	\$963	\$1,085	\$122
Plant Operations	\$969	\$1,057	\$88
Food Services	\$574	\$566	(\$8)
Transportation	\$434	\$468	\$34
Other Programs	\$300	\$335	\$35
Total	\$9,553	\$10,529	\$976

* Based on FY 2016 average daily attendance of 451,446 students.

** Based on FY 2020 average daily attendance of 434,362 students.

SOURCE: PEER analysis of the Mississippi Department of Education's Annual Superintendent's report.

When adjusting for inflation, expenditures per student increased by \$311. Expenditures in the instructional category increased \$208 per student and expenditures in the food services category decreased \$47. See Exhibit 15 on page 25 for changes in each daily operations category.

Exhibit 15: Mississippi School Districts' Expenditures per Student by Daily Operations Categories FY 2016 Compared to Actual FY 2020 Adjusted for Inflation

Category	Actual FY 2020 Expenditures per Student*	FY 2016 Expenditures per Student Adjusted for Inflation**	Difference Between FY 2020 Expenditures and FY 2016 Inflation Adjusted Expenditures
Instructional	\$5,758	\$5,550	\$208
Administration	\$1,260	\$1,203	\$57
Student Support	\$1,085	\$1,031	\$54
Plant Operations	\$1,057	\$1,036	\$21
Food Services	\$566	\$613	(\$47)
Transportation	\$468	\$464	\$4
Other Programs	\$335	\$321	\$14
Total	\$10,529	\$10,218	\$311

* Based on FY 2016 average daily attendance of 451,446 students.

** Based on FY 2020 average daily attendance of 434,362 students.

SOURCE: PEER analysis of the Mississippi Department of Education's Annual Superintendent's report.

Comparison of Expenditures per Student in Mississippi School Districts to Districts in Contiguous States

According to the National Center for Education Statistics, a unit of the U. S. Department of Education, Mississippi expended \$8,754 per enrolled student in FY 2017, the most recent year available, which was the lowest amount when compared to the contiguous states. Louisiana expended \$11,379 per enrolled student in FY 2017, which was the highest among the contiguous states.

PEER sought to compare expenditures per student between Mississippi and the contiguous states. However, given the presentation of expenditure data in the other states, PEER could not be certain the comparison would be based on the same expenditure categories, e. g., inclusion or exclusion of debt service payments. Therefore, PEER reviewed the most data available from the National Center for Education Statistics (NCES), a unit of the U. S. Department of Education responsible for collecting and analyzing data related to education in the United States.

According to the NCES in FY 2017, the most recent year for which nationwide data was available, Mississippi expended \$8,754 per enrolled student, the lowest amount when compared to the contiguous states. PEER's earlier analysis in this report, see pages 24 and 25, of Mississippi's expenditure per student (\$10,529) was based on FY 2020 expenditure data and average daily attendance, the average number of students that attended school. The difference between PEER's and the NCES's expenditure per student figures are due to the difference in fiscal years (FY 2020 versus FY 2017) and PEER's use of average daily attendance compared to the

NCES's use of enrollment data. Among the contiguous states, Louisiana's expenditures per enrolled student were \$11,379, which was the highest amount in the contiguous states. See Exhibit 16 on page 26 for additional information.

Exhibit 16: FY 2017 Expenditures per Student Based on Enrollment for Mississippi and Contiguous States

State	Student Enrollment	Expenditure Per Student
Alabama	742,444	\$9,528
Arkansas	496,085	\$9,993
Louisiana	715,135	\$11,379
Mississippi	478,321	\$8,754
Tennessee	1,001,967	\$9,246

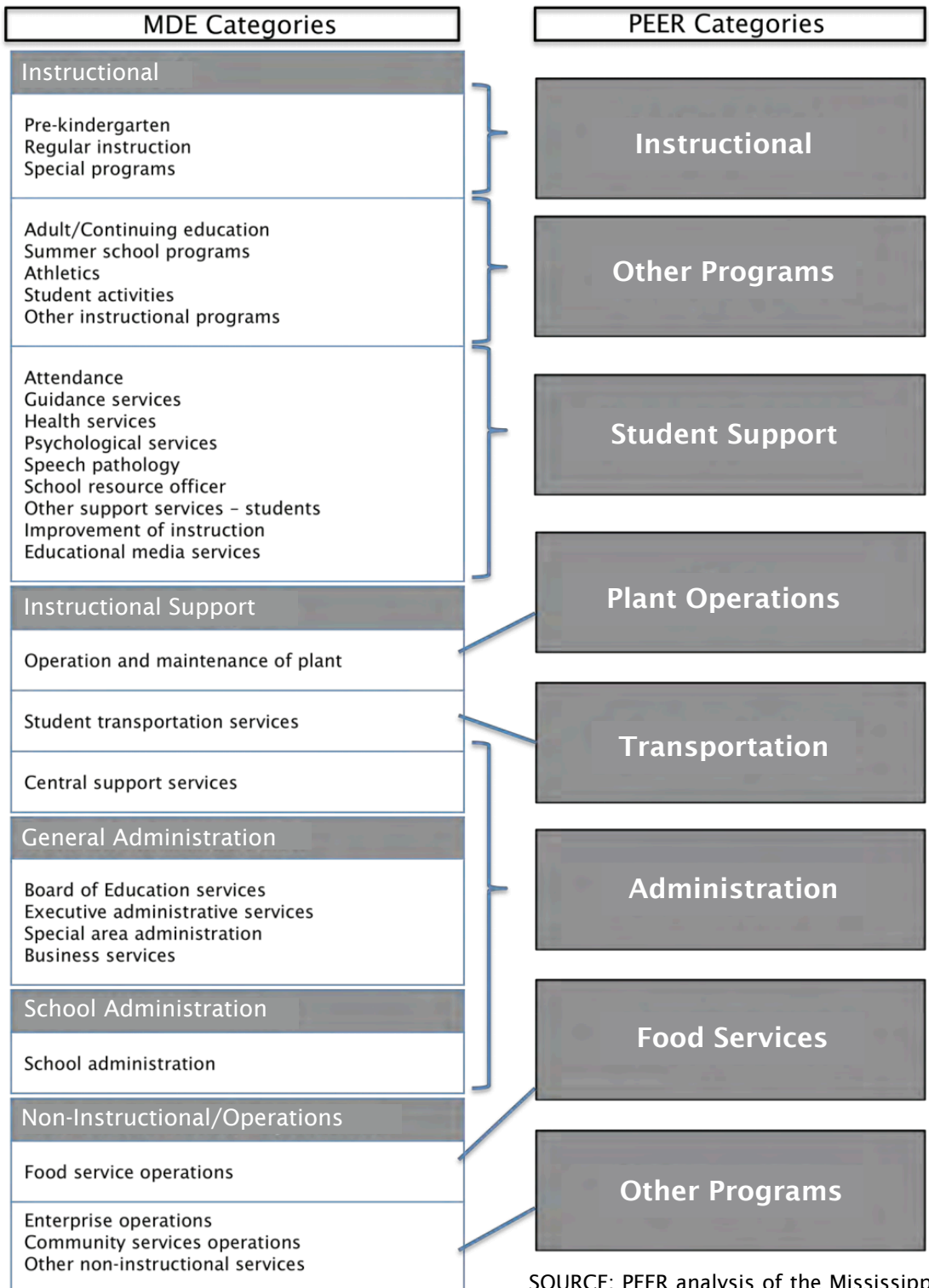
SOURCE: PEER analysis of National Center for Education Statistics reports.

Conclusion

PEER notes that total school expenditures will increase as school districts receive and expend approximately \$2.5 billion in COVID-19 related relief packages funds. School districts have until September 30, 2024, to expend these funds.

In performing this review of public school districts' revenues from state, local, and federal sources and expenditures for the daily operations of school districts, PEER does not intend for this information to be used to praise or criticize funding decisions or actions by the state, local school boards, or school officials. PEER's purpose in performing this review is to report school districts' sources of revenues and categories of expenditures with the goal of informing policymakers, both on the state and local levels, and taxpayers of how funds are derived and expended in the state's school districts.

Appendix A: Comparison of MDE's Expenditure Categories and the Expenditure Categories PEER Utilized for this Review



SOURCE: PEER analysis of the Mississippi Department of Education's Annual Superintendent's Report

Appendix B: FY 2020 Revenues by Source by District

District Name	State Revenue		Rank	Local Revenue		Rank	Federal Revenue		Rank	TOTAL	Rank
	Amount	Percent		Amount	Percent		Amount	Percent			
ABERDEEN	\$6,726,345	46%	117	\$5,928,736	40%	26	\$2,104,736	14%	79	\$14,759,817	106
ALCORN COUNTY	\$18,101,869	58%	34	\$9,065,205	29%	92	\$3,799,662	12%	107	\$30,966,736	45
AMBITION PREP	\$811,804	33%	146	\$1,083,570	44%	16	\$580,446	23%	10	\$2,475,820	145
AMITE COUNTY	\$5,988,086	51%	88	\$3,681,533	31%	75	\$2,152,077	18%	36	\$11,821,696	118
AMORY	\$9,262,878	56%	47	\$5,000,488	30%	80	\$2,137,183	13%	96	\$16,400,550	98
ATTALA COUNTY	\$5,859,928	46%	116	\$5,270,496	41%	25	\$1,695,974	13%	95	\$12,826,398	111
BALDWYN	\$4,534,981	49%	98	\$3,679,446	40%	29	\$999,989	11%	121	\$9,214,416	131
BAY ST. LOUIS	\$9,690,531	44%	124	\$9,264,898	42%	20	\$2,980,395	14%	88	\$21,935,824	77
BENTON COUNTY	\$6,787,214	60%	29	\$2,051,253	18%	143	\$2,547,047	22%	16	\$11,385,514	120
BILOXI	\$30,144,007	41%	134	\$32,557,166	45%	14	\$10,033,693	14%	85	\$72,734,866	12
BOONEVILLE	\$7,208,653	61%	25	\$3,405,460	29%	96	\$1,216,417	10%	126	\$11,830,530	117
BROOKHAVEN	\$14,488,455	49%	95	\$11,208,277	38%	35	\$3,649,997	12%	106	\$29,346,729	55
CALHOUN COUNTY	\$13,999,823	62%	21	\$4,945,550	22%	131	\$3,755,542	17%	55	\$22,700,915	73
CANTON	\$16,509,971	43%	131	\$16,938,580	44%	15	\$5,112,019	13%	94	\$38,560,570	31
CARROLL COUNTY	\$5,185,973	55%	59	\$2,717,614	29%	95	\$1,507,627	16%	60	\$9,411,213	128
CHICKASAW COUNTY	\$3,066,317	66%	6	\$850,649	18%	142	\$738,337	16%	62	\$4,655,303	141
CHOCTAW COUNTY	\$7,651,017	36%	143	\$11,861,856	55%	2	\$1,873,096	9%	140	\$21,385,969	78
CLAIBORNE COUNTY	\$7,542,976	48%	106	\$5,374,451	34%	52	\$2,890,949	18%	35	\$15,808,376	100
CLARKSDALE	\$13,601,496	53%	67	\$4,747,337	19%	141	\$7,139,486	28%	2	\$25,488,319	63
CLARKSDALE COLLEGIATE	\$1,657,352	46%	113	\$1,115,326	31%	76	\$814,595	23%	13	\$3,587,273	143
CLEVELAND	\$17,804,527	52%	82	\$11,679,416	34%	54	\$4,915,466	14%	78	\$34,399,408	40
CLINTON	\$26,885,868	53%	66	\$19,242,785	38%	34	\$4,125,470	8%	141	\$50,254,123	23
COAHOMA AHS	\$1,475,895	54%	62	\$894,990	33%	61	\$350,500	13%	99	\$2,721,384	144
COAHOMA COUNTY	\$6,986,749	39%	140	\$6,848,589	38%	33	\$3,999,890	22%	15	\$17,835,228	89
COFFEEVILLE	\$2,852,444	49%	97	\$1,783,600	31%	78	\$1,156,666	20%	26	\$5,792,709	138
COLUMBIA	\$9,033,180	52%	79	\$5,611,333	32%	65	\$2,677,902	15%	65	\$17,322,415	92
COLUMBUS	\$19,005,476	45%	119	\$13,195,862	31%	74	\$10,085,943	24%	8	\$42,287,281	28
COPIAH COUNTY	\$13,802,397	61%	24	\$4,895,686	22%	133	\$3,870,568	17%	45	\$22,568,651	74
CORINTH	\$14,148,086	57%	43	\$6,373,663	26%	111	\$4,340,924	17%	43	\$24,862,673	65
COVINGTON COUNTY	\$15,278,675	51%	85	\$9,813,517	33%	59	\$4,649,611	16%	64	\$29,741,803	52
DEOTO COUNTY	\$178,451,859	56%	50	\$114,261,241	36%	45	\$25,246,898	8%	142	\$317,959,998	1
EAST JASPER	\$4,749,469	40%	138	\$5,769,804	48%	7	\$1,427,521	12%	111	\$10,425,949	124
EAST TALLAHATCHIE	\$5,922,287	57%	44	\$2,523,561	24%	117	\$1,980,102	19%	30	\$11,946,795	116
ENTERPRISE	\$4,874,126	52%	77	\$3,612,229	39%	31	\$825,802	9%	139	\$9,312,157	130
FOREST SEPARATE	\$8,053,609	52%	78	\$5,133,158	33%	56	\$2,219,456	14%	75	\$15,406,224	102
FORREST AHS	\$3,291,067	52%	81	\$2,314,225	37%	44	\$724,613	11%	114	\$6,329,904	136
FORREST COUNTY	\$12,628,533	41%	136	\$13,090,859	43%	18	\$5,001,094	16%	58	\$30,720,486	47
FRANKLIN COUNTY	\$7,546,374	57%	42	\$3,239,548	25%	114	\$2,347,992	18%	40	\$13,133,914	110
GEORGE COUNTY	\$22,998,028	63%	15	\$8,952,187	24%	116	\$4,696,468	13%	100	\$36,646,683	35
GREENE COUNTY	\$10,726,374	56%	48	\$5,904,542	31%	77	\$2,413,066	13%	103	\$19,043,982	85
GREENVILLE	\$23,193,883	52%	75	\$10,383,812	23%	121	\$10,666,624	24%	7	\$44,244,319	26
GREENWOOD/LEFLORE CONSOLIDATED	\$24,642,141	50%	91	\$13,098,246	27%	106	\$11,548,666	23%	11	\$49,289,054	24
GRENADA	\$21,887,870	58%	39	\$9,768,918	26%	110	\$6,244,890	16%	57	\$37,901,678	33
GULFPORT	\$33,278,742	46%	115	\$28,840,360	40%	28	\$9,968,801	14%	84	\$72,087,904	13
HANCOCK COUNTY	\$22,746,273	49%	101	\$19,268,821	41%	24	\$4,619,392	10%	133	\$46,634,485	25
HARRISON COUNTY	\$75,516,307	48%	108	\$58,750,475	37%	40	\$24,299,879	15%	66	\$158,566,661	4
HATTIESBURG	\$21,127,690	41%	135	\$21,420,600	42%	22	\$8,619,647	17%	49	\$51,167,936	22
HAZLEHURST	\$7,216,595	49%	96	\$4,737,023	32%	66	\$2,697,810	18%	33	\$14,651,427	107
HINDS COUNTY	\$27,435,412	43%	128	\$28,878,931	46%	11	\$6,939,619	11%	119	\$63,253,963	16
HOLLANDALE	\$3,729,454	49%	100	\$1,609,715	21%	135	\$2,296,719	30%	1	\$7,635,888	134
HOLLY SPRINGS	\$7,128,325	47%	112	\$5,060,014	33%	57	\$3,001,784	20%	28	\$15,190,123	103
HOLMES CONSOLIDATED	\$16,972,345	55%	58	\$6,676,661	22%	132	\$7,073,459	23%	12	\$30,722,465	46
HOUSTON	\$10,544,713	64%	11	\$3,667,944	22%	129	\$2,378,684	14%	77	\$16,591,341	97
HUMPHREYS COUNTY	\$8,646,117	56%	52	\$3,216,006	21%	136	\$3,637,499	23%	9	\$15,499,623	101
ITAWAMBA COUNTY	\$20,902,062	65%	8	\$7,400,264	23%	124	\$3,814,200	12%	112	\$32,116,526	43

District Name	State Revenue		Rank	Local Revenue		Rank	Federal Revenue		Rank	TOTAL	Rank
	Amount	Percent		Amount	Percent		Amount	Percent			
JACKSON COUNTY	\$44,599,904	48%	104	\$39,233,687	42%	19	\$8,920,896	10%	135	\$92,754,487	8
JACKSON PUBLIC	\$119,277,515	45%	118	\$100,744,939	38%	36	\$44,788,536	17%	48	\$264,865,990	2
JEFF DAVIS COUNTY	\$8,211,099	48%	107	\$5,378,683	31%	73	\$3,625,891	21%	20	\$17,215,672	93
JEFFERSON COUNTY	\$6,750,997	56%	53	\$2,687,327	22%	128	\$2,709,003	22%	17	\$12,147,327	115
JONES COUNTY	\$47,900,403	58%	36	\$24,196,146	29%	89	\$10,317,454	13%	104	\$82,414,002	11
KEMPER COUNTY	\$5,482,529	39%	141	\$6,751,452	47%	9	\$2,000,737	14%	82	\$14,234,719	108
KOSCIUSKO	\$12,442,779	59%	33	\$5,845,821	28%	99	\$2,919,646	14%	86	\$21,208,246	80
LAFAYETTE COUNTY	\$15,651,403	51%	84	\$12,036,652	40%	30	\$2,772,346	9%	137	\$30,460,401	49
LAMAR COUNTY	\$55,689,315	54%	63	\$37,901,819	37%	43	\$9,722,556	9%	136	\$103,313,690	6
LAUDERDALE COUNTY	\$34,349,545	61%	26	\$16,566,391	29%	90	\$5,600,049	10%	132	\$56,515,985	21
LAUREL	\$15,607,291	45%	120	\$13,943,029	40%	27	\$5,240,570	15%	68	\$34,790,889	39
LAWRENCE COUNTY	\$11,040,584	54%	65	\$7,018,385	34%	51	\$2,477,421	12%	110	\$20,536,389	83
LEAKE COUNTY	\$15,950,088	62%	18	\$5,198,364	20%	137	\$4,480,783	17%	42	\$25,629,235	61
LEE COUNTY	\$38,094,356	56%	51	\$23,394,870	34%	49	\$6,794,414	10%	130	\$68,283,640	14
LELAND	\$4,397,440	42%	133	\$3,312,308	32%	69	\$2,742,711	26%	3	\$10,452,459	123
LINCOLN COUNTY	\$16,355,633	65%	7	\$6,271,039	25%	113	\$2,490,681	10%	131	\$25,117,353	64
LONG BEACH	\$17,849,931	58%	40	\$9,919,733	32%	68	\$3,251,730	10%	124	\$31,021,394	44
LOUISVILLE	\$15,096,346	51%	89	\$8,205,893	27%	100	\$6,544,980	22%	19	\$29,847,218	51
LOWNDES COUNTY	\$28,225,383	46%	114	\$27,424,700	45%	13	\$5,471,824	9%	138	\$61,121,907	18
MADISON COUNTY	\$67,095,121	43%	129	\$80,553,620	52%	4	\$8,752,621	6%	146	\$156,401,363	5
MARION COUNTY	\$13,125,599	59%	31	\$5,472,378	25%	115	\$3,598,744	16%	59	\$22,196,720	75
MARSHALL COUNTY	\$15,136,808	53%	73	\$8,417,002	29%	88	\$5,113,830	18%	41	\$28,667,640	56
MCCOMB	\$13,274,206	48%	102	\$8,612,311	31%	72	\$5,542,892	20%	25	\$27,429,408	58
MERIDIAN	\$25,773,827	43%	127	\$22,830,512	39%	32	\$10,659,797	18%	38	\$59,264,136	19
MIDTOWN PUBLIC	\$1,282,010	53%	68	\$817,228	34%	55	\$311,052	13%	98	\$2,410,290	146
MONROE COUNTY	\$12,967,379	63%	13	\$5,626,468	27%	101	\$2,001,250	10%	134	\$20,595,097	82
MOSS POINT	\$12,039,131	47%	111	\$9,482,556	37%	39	\$3,996,587	16%	63	\$25,518,273	62
NATCHEZ-ADAMS	\$17,194,812	45%	122	\$14,366,276	37%	38	\$6,943,095	18%	37	\$11,161,076	122
NESHOBA COUNTY	\$18,369,087	62%	19	\$5,897,774	20%	139	\$5,291,737	18%	39	\$12,286,540	114
NETTLETON	\$7,754,041	67%	2	\$2,329,754	20%	138	\$1,470,443	13%	101	\$38,504,183	32
NEW ALBANY	\$12,436,914	55%	61	\$7,786,573	34%	50	\$2,558,300	11%	117	\$29,558,599	53
NEWTON COUNTY	\$10,181,106	60%	30	\$4,854,317	28%	97	\$2,068,930	12%	109	\$11,554,238	119
NEWTON MUNICIPAL	\$5,435,072	53%	70	\$3,330,645	33%	63	\$1,478,277	14%	74	\$22,781,787	71
NORTH BOLIVAR CONSOLIDATED	\$6,167,542	55%	57	\$2,177,322	20%	140	\$2,816,213	25%	5	\$17,104,354	94
NORTH PANOLA	\$8,453,275	52%	76	\$4,397,320	27%	103	\$3,285,568	20%	24	\$10,243,995	126
NORTH PIKE	\$14,024,319	62%	23	\$5,384,938	24%	119	\$3,370,462	15%	71	\$16,136,163	99
NORTH TIPPAH	\$7,692,937	63%	17	\$2,743,117	22%	126	\$1,850,486	15%	69	\$22,779,720	72
NOXUBEE COUNTY	\$10,200,494	58%	35	\$4,078,568	23%	122	\$3,216,104	18%	34	\$17,495,166	91
OCEAN SPRINGS	\$31,515,748	55%	55	\$20,954,502	37%	42	\$4,384,369	8%	143	\$56,854,619	20
OKOLONA	\$3,860,322	56%	49	\$1,857,065	27%	104	\$1,157,781	17%	50	\$6,875,168	135
OXFORD	\$22,033,232	35%	145	\$36,887,366	58%	1	\$4,237,609	7%	145	\$63,158,207	17
PASCAGOULA	\$35,543,421	36%	144	\$53,036,418	53%	3	\$11,077,853	11%	118	\$99,657,692	7
PASS CHRISTIAN	\$9,947,522	40%	137	\$12,190,580	49%	6	\$2,714,036	11%	120	\$24,852,138	66
PEARL	\$21,413,658	52%	83	\$15,566,460	38%	37	\$4,401,482	11%	123	\$41,381,599	29
PEARL RIVER COUNTY	\$18,219,972	62%	20	\$8,026,498	27%	102	\$3,162,797	11%	122	\$29,409,267	54
PERRY COUNTY	\$6,294,032	51%	87	\$3,605,227	29%	93	\$2,447,313	20%	27	\$12,346,572	113
PETAL	\$23,253,874	57%	45	\$13,630,731	33%	58	\$4,221,083	10%	127	\$41,105,687	30
PHILADELPHIA	\$4,998,669	50%	93	\$3,321,591	33%	60	\$1,756,280	17%	44	\$10,076,540	127
PICAYUNE	\$17,259,507	48%	109	\$10,828,768	30%	84	\$8,169,383	23%	14	\$36,257,657	36
PONTOTOC CITY	\$13,590,979	64%	10	\$5,031,933	24%	118	\$2,495,284	12%	113	\$21,118,196	81
PONTOTOC COUNTY	\$22,133,849	67%	4	\$7,273,338	22%	130	\$3,778,076	11%	115	\$33,185,263	41
POPLARVILLE	\$10,276,516	55%	60	\$6,378,698	34%	53	\$2,125,474	11%	116	\$18,780,688	87
PRENTISS COUNTY	\$15,402,946	66%	5	\$4,933,773	21%	134	\$2,960,290	13%	102	\$23,297,009	69
QUITMAN COUNTY	\$5,689,583	45%	123	\$3,779,142	30%	86	\$3,308,096	26%	4	\$12,776,821	112
QUITMAN SEPARATE	\$9,470,818	50%	92	\$6,619,100	35%	47	\$2,878,885	15%	67	\$18,968,804	86

District Name	State Revenue		Rank	Local Revenue		Rank	Federal Revenue		Rank	TOTAL	Rank
	Amount	Percent		Amount	Percent		Amount	Percent			
RANKIN COUNTY	\$95,713,795	47%	110	\$91,414,451	45%	12	\$14,511,327	7%	144	\$201,639,573	3
REIMAGINE PREP	\$2,643,544	49%	99	\$1,750,105	32%	64	\$995,848	18%	32	\$5,389,498	139
RICHTON	\$3,783,835	62%	22	\$1,605,208	26%	108	\$748,028	12%	108	\$6,137,071	137
SCOTT COUNTY	\$23,970,026	67%	3	\$5,932,955	17%	144	\$5,939,238	17%	54	\$26,219,018	60
SENATOBIA	\$8,926,086	53%	72	\$6,228,539	37%	41	\$1,677,211	10%	129	\$35,842,219	37
SIMPSON COUNTY	\$19,699,116	56%	54	\$10,446,520	29%	87	\$5,313,545	15%	70	\$16,831,835	96
SMILOW COLLEGIATE	\$1,667,888	43%	132	\$1,257,154	32%	67	\$980,249	25%	6	\$35,459,181	38
SMILOW PREP	\$2,537,469	48%	105	\$1,887,352	36%	46	\$873,901	16%	56	\$3,905,291	142
SMITH COUNTY	\$14,247,835	59%	32	\$6,374,262	26%	107	\$3,481,992	14%	73	\$5,298,723	140
SOUTH DELTA	\$4,363,328	48%	103	\$2,697,223	30%	85	\$1,996,171	22%	18	\$24,104,089	68
SOUTH PANOLA	\$24,002,168	55%	56	\$12,990,673	30%	83	\$6,377,469	15%	72	\$9,056,722	132
SOUTH PIKE	\$8,927,463	50%	90	\$5,617,876	31%	70	\$3,300,455	18%	31	\$43,370,310	27
SOUTH TIPPAAH	\$16,912,675	65%	9	\$5,813,040	22%	127	\$3,493,304	13%	91	\$17,845,794	88
STARKVILLE OKTIBBEHA CONSOLIDATED	\$26,344,496	39%	139	\$31,953,379	48%	8	\$8,643,239	13%	97	\$66,941,143	15
STONE COUNTY	\$14,011,663	58%	38	\$7,015,303	29%	94	\$3,217,464	13%	93	\$24,244,430	67
SUNFLOWER CONSOLIDATED	\$18,648,976	49%	94	\$11,855,934	31%	71	\$7,197,793	19%	29	\$37,702,704	34
TATE COUNTY	\$13,334,062	58%	41	\$6,965,111	30%	82	\$2,885,304	12%	105	\$23,184,477	70
TISHOMINGO	\$17,359,969	54%	64	\$10,521,779	33%	62	\$4,329,061	13%	90	\$32,210,809	42
TUNICA COUNTY	\$10,238,438	36%	142	\$13,904,776	49%	5	\$4,046,598	14%	76	\$28,189,811	57
TUPELO	\$36,330,644	44%	126	\$38,175,336	46%	10	\$8,349,232	10%	128	\$82,855,212	10
UNION CITY	\$6,335,706	67%	1	\$1,494,485	16%	146	\$1,577,318	17%	52	\$9,407,509	129
UNION COUNTY	\$16,764,320	63%	14	\$7,125,038	27%	105	\$2,777,698	10%	125	\$26,667,056	59
VICKSBURG WARREN	\$38,546,513	43%	130	\$38,820,119	43%	17	\$12,531,017	14%	83	\$89,897,649	9
WALTHALL COUNTY	\$10,115,498	53%	69	\$5,739,469	30%	81	\$3,197,066	17%	51	\$15,152,341	104
WATER VALLEY	\$6,173,777	60%	27	\$2,670,207	26%	109	\$1,449,176	14%	81	\$8,179,232	133
WAYNE COUNTY	\$18,226,184	60%	28	\$7,078,800	23%	123	\$5,189,150	17%	47	\$19,052,033	84
WEBSTER COUNTY	\$10,576,757	63%	16	\$3,985,841	24%	120	\$2,312,898	14%	87	\$10,293,161	125
WEST BOLIVAR CONSOLIDATED	\$7,752,302	51%	86	\$4,292,005	28%	98	\$3,108,033	21%	23	\$30,494,134	48
WEST JASPER	\$7,783,959	52%	80	\$5,141,260	34%	48	\$2,024,852	14%	89	\$16,875,496	95
WEST POINT CONSOLIDATED	\$15,787,881	53%	74	\$9,156,455	31%	79	\$4,995,052	17%	53	\$14,950,070	105
WEST TALLAHATCHIE	\$4,338,364	53%	71	\$2,397,372	29%	91	\$1,301,616	16%	61	\$29,939,388	50
WESTERN LINE	\$9,390,560	44%	125	\$8,884,078	42%	23	\$3,026,071	14%	80	\$21,300,708	79
WILKINSON COUNTY	\$6,390,804	57%	46	\$2,560,174	23%	125	\$2,360,039	21%	22	\$11,311,017	121
WINONA-MONTGOMERY	\$7,723,537	58%	37	\$3,333,088	25%	112	\$2,273,947	17%	46	\$13,330,572	109
YAZOO CITY	\$13,966,990	63%	12	\$3,517,497	16%	145	\$4,614,502	21%	21	\$22,098,989	76
YAZOO COUNTY	\$7,906,831	45%	121	\$7,416,584	42%	21	\$2,350,128	13%	92	\$17,673,543	90
STATEWIDE TOTALS	\$2,514,226,951	50.8%		\$1,765,797,030	35.7%		\$668,513,593	13.5%		\$4,948,734,483	

PEER Committee Staff

James A. Barber, Executive Director

Legal and Reapportionment

Ted Booth, General Counsel
Ben Collins
Barton Norfleet

Administration

Deborah Hardy
Gale Taylor

Quality Assurance and Reporting

Tracy Bobo
Hannah Jane LeDuff

Performance Evaluation

Lonnie Edgar, Principal Analyst
David Pray, Principal Analyst
Jennifer Sebren, Principal Analyst
Kim Cummins
Matthew Dry
Samuel Hearn
Matthew Holmes
Taylor Mullins
Sarah Williamson
Julie Winkeljohn
Ray Wright

Performance Accountability

Kirby Arinder
Debra Monroe-Lax
Meri Clare Ringer