

Mississippi Student Funding Formula

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MISSISSIPPI
DEPARTMENT OF
EDUCATION

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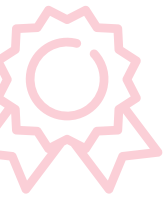
VISION

To create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens



MISSION

To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community



1

ALL Students Proficient and Showing Growth in All Assessed Areas



2

EVERY Student Graduates from High School and is Ready for College and Career



3

EVERY Child Has Access to a High-Quality Early Childhood Program

EVERY School Has Effective Teachers and Leaders

4



EVERY Community Effectively Uses a World-Class Data System to Improve Student Outcomes

5



EVERY School and District is Rated “C” or Higher

6



- House Bill 4130 passed during the 2024 Regular Legislative Session created the new Mississippi Student Funding Formula (MSFF)
- MSFF replaces the previous funding formula, the Mississippi Adequate Education Program (MAEP)
- MSFF was created to calculate funding for public education in the State of Mississippi

MAEP

- Average Daily Attendance (ADA)
- Personnel-based for add-on programs
- Local Contributions amount calculated on $ADA \times BSC + \text{At-Risk Funding (Excluded Add-on-Programs)}$
- Self- Contained Grades Excluded
- Non recalculation year: Base Student Cost (BSC) increased by $40\% \times \text{current inflation rate}$
- BSC recalculated FY27

MSFF

- Average Net Enrollment (ANE)
- Student-based weighting for ANE additions
- Local Contributions amount calculated on total funding
- All Grade Levels Included
- Non-recalculation year: Base Student Cost (BSC) increased by $25\% \times 20\text{-year average annual change in the rate of inflation, rounded to the nearest 10th of a percent}$
- BSC recalculated FY29



Average Daily Attendance (ADA) Months 2 and 3

- **ADA** is defined as the average number of students in attendance for each day of the reporting period for months two and three
- Months two and three are October and November

Average Net Enrollment (ANE) Months 2 and 3

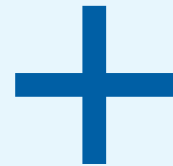
- **ANE** is defined as the average of the total student enrollment on the last day of months two and three
- Months two and three are October and November



- ANE for months two and three of the preceding year before the funding calculation are used to calculate funding
- Months two and three are October and November
- For the FY25 calculation, the FY24 ANE was used
- All grade levels were included for the FY25 calculation

- The initial product of applying weights to the net enrollment
- Additional funding is provided for students in a school district who are identified as entitled to and receiving services in the following areas:

Average Net Enrollment
(Months 2 and 3)



Weighting for:

1. Low-income (30%)
2. Concentrated Poverty (10%)
3. English Learners (15%)
4. CTE, Grades 9-12 (10%)
5. Special Ed Tier I (60%)
6. Special Ed Tier II (110%)
7. Special Ed Tier III (130%)
8. Gifted (5% of 5%)

- The applicable weights are calculated as a percentage of the students receiving services

- A sparsity multiplier is applied to districts with no more than eight students per square mile
- If the multiplier is greater than eight the result will be zero
- Square mileage information is stored in MSIS and input by districts

Students per Square Mile	Sparsity Multiplier (8 Students - 4.52)
4.52	3.48%

Average Net Enrollment (ANE)

+ Weighted Additions

+ Sparsity

= Final Weighted Enrollment

MSFF Funding

1. ANE Months 2 and 3	999.50
2. ANE Weighted Additions	275.68
3. Preliminary Weighted Enrollment before Sparsity (1 + 2)	1,275.18
4. Sparsity Weight	44.39
5. Final Weighted Enrollment (3 +4)	1,319.57
6. Base Student Cost	\$ 6,695.34
7. Cost before reduction for Local Contribution (5 * 6)	\$ 8,834,990.00
8. Less : Local Contribution	\$ (2,385,447.00)
9. Formula Cost Less Local Contribution (7 - 8)	\$ 6,449,543.00
10. Hold Harmless (Equal to Level of funding for FY2024)	\$ 120,109.00
11. Total State Cost (9 + 10) FY25 Allocation	\$ 6,569,652.00
FY24 Funding (MAEP, Teacher Pay Raise & Average Daily Enrollment)	\$ 6,569,652.00

- Students included in the identified student percentage (ISP) includes students who are direct certified
- These are students reported to the U.S. Department of Agriculture (USDA) using self-reported data for the community eligibility provision
- Also includes students who are homeless, migrant, runaway, HeadStart, or foster care

- Percentage of low-income students greater than 35%
- If the percentage calculated is negative, the amount included per the funding formula will be zero
- To determine the percentage of students identified, 35% is subtracted from the direct certification percentage

Direct Certification %	Concentrated Poverty (% greater than 35%)
42%	7.000%

Direct Certification (Enrollment * Direct Certification %)* Low Income Weight 30%	Concentrated Poverty (Enrollment * Concentrated Poverty%)
999.50 * 42% * 30%	999.50 * 7% * 10%
125.94	7.00

- ELL, CTE, and SPED Tier student data is obtained from information input into MSIS by the districts for FY24

ELL (Number of Students Served Per District)	CTE (Number of Students taking At Least one CTE course Per District) HIGH SCHOOL STUDENTS ONLY	SPED Tier I (Number of Students Based on HB1453 Definition (SLD, SLI/LS and DD))	SPED Tier II (Number of Students Based on HB1453 Definition (AUT, HI, EMD, OI, ID, OHI))	SPED Tier III (Number of Students Based on HB1453 Definition (VI, DB, MD, TBI))
3.00	96.00	84.00	69.00	3.00

SPED Tier I

- SLD** Specific Learning Disability
- SLI** Speech and Language Impairment
- DD** Developmental Delay

SPED Tier II

- AUT** Autism
- HI** Hearing Impairment
- EMB** Emotional Disability
- OI** Orthopedic Impairment
- ID** Intellectual Disability
- OHI** Other Health Impairment

SPED Tier III

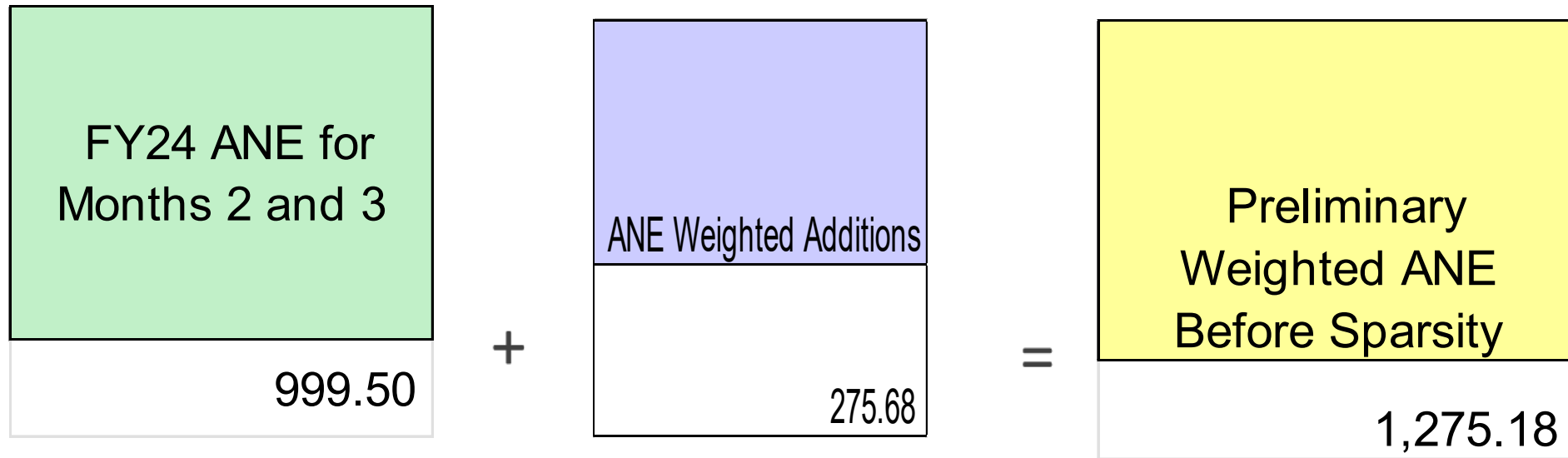
- VI** Visual Impairment
- DF** Deaf Blindness
- MD** Multiple Disabilities
- TBI** Traumatic Brain Injury

ELL (Number of Students * Weighting 15%)	CTE(Number of Students * Weighting 10%)	SPED Tier I (Number of Students * Weighting 60%)	SPED Tier II (Number of Students * Weighting 110%)	SPED Tier III (Number of Students * Weighting 130%)	Gifted (ANE *5% of 5%)
3 *15%	96 *10%	84 *60%	69 *110%	3 *130%	999.50 * 5% * 5%
0.45	9.60	50.40	75.90	3.90	2.50

Weighting for:

- English Learners (15%)
- CTE, Grades 9-12 (10%)
- Special Ed Tier I (60%)
- Special Ed Tier II (110%)
- Special Ed Tier III (130%)
- Gifted (5% of 5%)

ANE + Weighted Additions = Preliminary Weighted ANE



Preliminary Weighted ANE x
Sparsity Multiplier = Sparsity

Sparsity (Preliminary Weighted ANE * Sparsity Multiplier)
1,275.18* 3.48%
44.39

The final product of applying weights to the net enrollment after accounting for sparsity

Final Weighted Enrollment (Preliminary Weighted ANE Additions + Sparsity)
1,275.18 + 44.39
1,319.57

- The amount of local tax money that school districts or charter schools must contribute to the cost of the funding formula

Cost Before Reduction for Local Contribution (Final Weighted Enrollment * Base Student Cost \$6,695.34)	Required Local Contribution	Formula Cost Less Required Local Contribution
\$ 8,834,990	\$ 2,385,447	\$ 6,449,543.08

1. Gross Assessed Value (obtained from Taxing Authority)	\$118,865,071
2. Homestead Exemption Value for over 65 (Obtained from Department of Revenue (DOR))	\$6,375,530
3. Net Assessed Value (#1- #2)	\$112,489,541
4. Value of 28 mills (sub-total) (#3 * .028)	\$3,149,707
5. Homestead Exemption Credit for under 65 (Obtained from DOR)	\$95,662
6. Homestead Exemption Reimbursement (Obtained from LEAs Financial Exchange Transaction System Data (FETS))	\$103,550
7. In-Lieu Revenue (Obtained from LEAs FETS Data)	\$
8. Value of 28 Mills (final) (#4 - #5 + #6 + #7)	\$3,157,595
1. MSFF Formula Amount before local contribution	\$8,834,990
2. 27% of Formula Amount (#3 x .27)	\$2,385,447

Local Contribution is the lesser of the two calculations

- For FY25 the local contribution requirement was calculated based on the total funding for the district
- For FY24 only the MAEP funding was subjected to the local contribution requirement (excluding the Add-on Programs)
- The FY23 Teacher & Assistant Teacher Pay Raise funding received in FY24 and the \$100M funding for Average Daily Enrollment were not subject to the local contribution requirement

- The state share in support of the funding formula for fiscal years 2025, 2026, and 2027
- Funding for these years may not be less than all state funds received for fiscal year 2024 for the MAEP, Teacher & Assistant Teacher Pay Raise, and \$100M allocation
- FY2028 the hold harmless provision will no longer apply

Hold Harmless (if applicable)	
FY25 \$6,449,543.08	- FY24 \$6,569,652
	120,109

- The formula used to determine the annual operating funding

Total State Cost	
\$	6,569,652.34

MSFF Funding

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Data for the FY2025 calculation was obtained from the Mississippi Student Information System (MSIS) for FY2023-2024 for the following:

Square Miles: From the MSIS Menu, Maintenance > District Transportation Money > Square Miles

ELL Students (Dec 01 Counts): From the MSIS Menu, Reports > Federal Programs > ELL > Student Roster/Pre-IDs

CTE Students (Dec 01 Counts): There is not a direct report that only shows CTE courses or students, a district can run the following:
From the MSIS Menu, Reports > Personnel Data > Teacher Schedule > Students Matching
The district would then need to identify the CTE courses on their teachers' schedules to find the students. A student is counted only once, no matter how many CTE courses they are enrolled in.

Special Education Students (Dec 01 Counts): From the MSIS Menu, Reports > Special Education Data > Student > Post Cut-Off Snapshot > Post Cut-Off by Teacher

For Gifted Students (Dec 01 Counts): From the MSIS Menu, Reports > Student Data > Gifted Students

Where to obtain data for Direct Certification (Low Income):

1. Use the following link <https://www.mdek12.org/OCN/SS/community-eligibility-provision-cep> then look for CEP Annual Notification and Publication Requirements, School and District Level Proxy Data > School Year 2023-24 > CEP Annual Notification of Local Educational Agencies (LEA)



Questions



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