

February 20, 2024

Lt. Governor Hosemann, Speaker White, Chairman DeBar, Chairman Roberson, and Members of the Mississippi Legislature:

It has come to our attention that changes to the public school funding formula statute are being considered for passage in the 2024 Legislative Session. As organizations committed to the well-being of Mississippi's public school children and teachers, we believe that a guiding principle in the development of such should be an understanding that the purpose of a school funding formula is to reflect the true cost of educating Mississippi children to a proficient level in core academic subjects and otherwise preparing them for success in college and career. To that end, we, the undersigned, based on our collective experience and awareness of how a funding formula can and should support the day-to-day needs of students in the classroom, believe the following must be essential components of Mississippi's public school funding statute:

- A base student cost (BSC) determined by an objective formula. This base cost represents the cost to bring a typical student to academic proficiency as defined by state academic standards.
- An inflation factor to account for increased operational costs to be applied in any year in which there is not a full recalculation of the BSC.
- Additional needs-based funding for circumstances that increase the cost of educating a student to academic proficiency. Circumstances that warrant additional funding as a percentage of the BSC include:
 - Poverty
 - Special education (graduated per the severity of need)
 - Gifted education
 - English language learner support
 - Career and technical education
 - Critical teacher needs in a subject or geographic area
- An equity provision that requires more local funding as a percent of the BSC of districts with a strong ad valorem tax base and less of those with a weaker ad valorem tax base (local contribution).

Mississippi children and teachers have made remarkable academic progress over the years, garnering national attention and proving that they provide an excellent return on the state's investment. We look forward to working with our legislative leadership to ensure Mississippi children and teachers have the resources they need to continue their pursuit of educational excellence far into the future.

Respectfully,



Mississippi Association of Educators



Mississippi Association of School Administrators



Mississippi Association of School Superintendents



Mississippi Professional Educators



The Parents' Campaign